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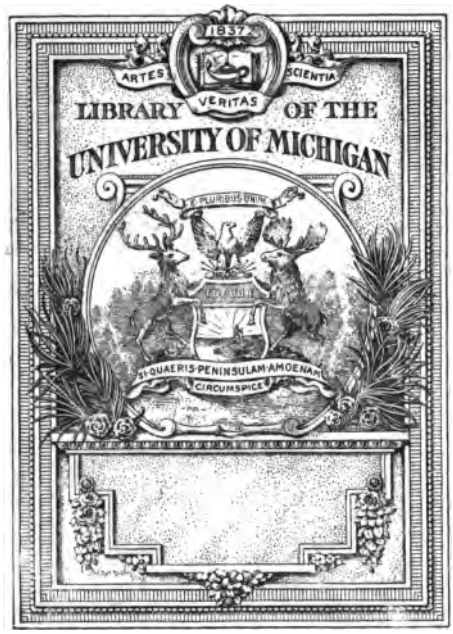
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REPORT
OF THE
BOARD OF EQUALIZATION
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FOURTH ANNUAL REPORT

OF THE

BOARD OF EQUALIZATION OF TAXES

OF

NEW JERSEY

For the Year Ending October 31,

1908

PATERSON, N. J.:
The News Printing Co., State Printers.
—
1909.

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192475

REPORT

STATE OF NEW JERSEY,
OFFICE OF THE
BOARD OF EQUALIZATION OF TAXES OF NEW JERSEY,
TRENTON, October 31, 1908.

To the Legislature of the State of New Jersey:

In compliance with the provisions of the law, the Board of Equalization of Taxes of New Jersey submits herewith its fourth annual report.

APPEALS.

The past year has been the most active one this Board has had since it was organized. Owing to the passage of those acts of the Legislature generally designated as equal taxation acts, and the enforcement of the Constitutional and Legislative provisions that all property shall be assessed at its true value, there have been an unusual number of appeals for consideration, and many of these have been of a nature that required long and sometimes numerous hearings for their proper adjudication. These appeals, almost without exception, were tried in the localities in which the complaints arose.

The Board had before it for consideration seven hundred and eighty-five petitions of appeal; the greater number of these being from individual taxpayers dissatisfied with the valuation placed upon their own property and desiring a reduction. The values in many of the cases were in the millions, and there were but few which involved small amounts. The small as well as the great had our best attention. A considerable number, while practically admitting that the value as fixed by the Assessor was not in excess of the true value, claimed that it was in excess of the general assessed value of property in the taxing district and therefore unjust to the

petitioner. In all such case the petitioner was assured that his remedy was not in having his own assessment lessened, but to petition to have such property as was assessed below true valuation raised. In the very nature of things, however, few, if any individual taxpayers would take such a course as that. Many might and would be willing to present a general petition and offer evidence for the purpose of substantiating the allegation that there was a general under-valuation by the Assessor, yet they would not care to present a petition against individual taxpayers. Practically such a course is necessary in view of the decision of our courts, notably in the Jersey City re-assessment case, for it is certain that a re-assessment is utterly impracticable if notice to each individual taxpayer is a prerequisite. The power to make an order for the re-assessment of a taxing district ought to be existent. The Legislature could doubtless make it possible to give notice by publication or in some general way. This is a matter for Legislative attention.

All of the petitions considered, the Board reduced or cancelled the amount of the assessment in five hundred and eighty cases. It increased the assessment in two, and dismissed the petitions of one hundred and sixty-three cases, affirming the assessments. Twenty-seven were withdrawn by the petitioners. One was settled without a judgment. Twelve cases only appear unsettled upon our docket at the date of submitting this report. These include those which the parties do not wish disposed of or that are awaiting the decision of a controlling case involving the same matter, now before the courts.

Our appeals were divided among the twenty-one Counties of the State as follows:

In Atlantic County	2
" Bergen "	43
" Burlington "	5
" Camden "	25
" Cape May "	4
" Cumberland "	0
" Essex "	22
" Gloucester "	3
" Hudson "	524
" Hunterdon "	1
" Mercer "	17
" Middlesex "	5
" Monmouth "	7

In	Morris County	4
"	Ocean "	8
"	Passaic "	59
"	Salem "	37
"	Somerset "	0
"	Sussex "	3
"	Union "	13
"	Warren "	3
		785

As previously intimated, it has been the policy of this Board to hear cases, so far as possible, in the localities from which the appeals are brought, thus saving time and expense of municipal officials, witnesses and counsel. It may be said that the Board is engaged in trying tax appeals in a circuit covering the entire State.

During the past year there have been a number of decisions by our Courts with reference to taxation, which have of course affected the adjudication of similar questions before this Board. These decisions are noted elsewhere in this report. Among them is that of the Court of Errors and Appeals in the case of Lippincott v. Lippincott, affecting the taxation of shares of bank stock, by allowing the deduction of the bank's exempt securities in estimating the assessable value of the shares. By reason of this decision, there is of course a considerable decrease in the valuation of personal property this year.

The opinion of Mr. Justice Swayze in Hanover Township v. Camp Meeting Association of Newark Conference has had an important effect on matters before this Board, holding as it does that the Tax Act of 1903 repeals all prior exemptions not provided for in the act, unless they are of a nature that constitutes an irrepealable contract with the State. The Court held that the special exemption in question was not an irrepealable contract, and in accordance therewith, the instructions of this Board have been that assessors shall tax all such property of camp meeting associations as is not expressly exempted by the general Tax Act of 1903. The charter of the Ocean Grove Camp Meeting Association, for instance, is in this respect the same as that of the Camp Meeting Association of the Newark Conference. On appeal by some of the Ocean Grove residents to the Monmouth County Board of Taxation, the County Board held that the

lessees of the property should be assessed for the taxes. There has been no appeal to this Board as yet from that decision. A petition has been filed, however, by several taxpayers of Ocean Grove praying for the taxation of the Ocean Grove Auditorium by the assessor of Neptune Township, in which Ocean Grove is situate. This case has been set down for hearing on November 19, 1908, at Ocean Grove.

Another petition slightly out of the usual line was that of Noah H. Hopkins v. Sandyston Township, Sussex County, in which the County Board had held that although the appellant had sold his land to the State of New Jersey, he had reserved in the deed the right to cut timber for a period of six years, and had therefore a taxable interest in the property. The judgment of the County Board of Taxation was sustained by this Board.

The Board has also heard a number of cases involving the assessment of water front properties along the Kill von Kull, in Bayonne. These cases are still pending at the date of submitting this report, but their adjudication in a few weeks will decide a vexed question and be of great assistance in any future disputes which may possibly arise concerning the taxation of water front property in that vicinity.

Owing to the decision of the Court of Errors and Appeals in United New Jersey Railroad & Canal Company v. Parker, second class railroad property is no longer assessed by the local assessors, but the valuation is made by the State Board of Assessors, as formerly. There is no appeal from the State Board of Assessors to this Board, either by the municipalities or the railroad companies, and therefore second class railroad property appeals, which occupied so large a part of our attention last year, did not form a part of the petitions before us for the year 1908. Assessments levied by the State Board of Assessors on second class railroad property are reviewable by that Board, and appeals from them must be taken direct to the Courts.

COUNTY BOARDS.

In all the Counties and in most of the taxing districts there has been a real effort made to raise to the standard of true value in making assessments. There are, to be sure, some notable exceptions. Where these exist the County Boards and ourselves are seeking to make corrections. When we consider how much has been accomplished in so short a time, we are more than gratified. We hope, however, to obtain yet better results. While this Board has had such a large number of appeals of petitioners, it is but fair to say that the work of some of the County Boards has been so satisfactory as to leave very few from those counties. It should not be understood that there is an implied criticism of those Boards in counties having a larger appeal list, for there is not. In the main, the County Boards have done splendid work and have more than justified the wisdom of their creation. It must not be supposed that if they do their duty they will be universally popular. In addition to the human faults and frailties which must attend humanity ever, it is possible that in some cases, from their temperament, lack of experience or personality, some members of some Boards are not ideal; but that will always happen everywhere, and must not be cited as an objection to the system. They have done more than any other one agency to equalize the burdens of taxation and deserve public commendation.

It may be said generally that assessments in New Jersey are more nearly uniform and representative of true value than in any other State in the United States. Its tax laws and their administration are, in our judgment, as sound and efficient as it is possible to expect. Of course any taxing system should always be open to improvement and to such amendment as changing conditions may possibly demand, but these are matters to be handled by the Legislature as they arise. The assessors in the State, with some few possible exceptions, are men thoroughly capable and honest in the discharge of their duties, and the supervision of the assessments in each county by its County Board of Taxation has systematized the work of the assessment to a marked degree.

TAXATION OF PERSONAL PROPERTY.

The complaint continues that personal property does not bear its proper proportion of the public burden, and so causes an undue share thereof to fall upon real estate. It doubtless will continue until some radical change is made in the method of taxation of this property. The total assessed value of the personal estate in this State is $223,375,724 for the present year as against a valuation of $1,569,442,311 of real estate, which is in the ratio of 12.4 per cent. personal to 87.6 per cent. real estate. The total personal shows a decrease over the past year of $19,582,005. No one will doubt that the personal estate in New Jersey, when both tangible and intangible personalty are included, is worth very much more than the real estate. While the tangible is hard enough to rate, it is practically impossible to rate the intangible, except by inquisitorial methods that public opinion will not sanction.

This condition of affairs is not peculiar to New Jersey. It prevails everywhere that the same system prevails. It is so well recognized that few, if any, tax experts attempt to defend the imposition of a full tax rate on this class of property. There are some who advocate not taxing it at all, asserting with a considerable show of reason that all intangible personal property is based on some tangible property somewhere which pays tax, and that therefore, just so far as you succeed in imposing this tax, it is double taxation. This is how the taxpayer in many cases justifies to his conscience the evasion of the tax. Others advocate the imposition by the State of a tax at a low fixed rate, say five mills upon all personal property, removing all exemptions and exceptions. They claim that this small tax would not be such a burden that the property owner would be unwilling to pay it or could justify himself in trying to avoid it, and that therefore it would produce vastly more revenue. In the States which have tried it experience seems to justify this claim. If such a tax were established, the State could return it to the localities interested. It is certainly a matter worthy of the attention of the Legislature.

BANK STOCK.

Bank stock has heretofore been the one class of intangible personal property that has paid tax in New Jersey. It was easily found and easily valued. By late legislation much of this stock now escapes taxation. As a Commission now has the subject under consideration and will later report thereon to the Legislature, we do not deem it fitting to treat this question further at the present time.

RATABLES.

The net valuation taxable in the State of New Jersey for the year 1908, as returned by the local assessors, amounts to $1,843,001,178. Real estate is $1,569,442,311, and personal property is $223,375,724. Deductions for debt are $7,137,144.

The ratables this year show a gross increase of $34,712,848 over those of last year, but six of the Counties report decreases aggregating $33,239,088, which results in a net increase of $1,473,760. Of the six Counties reporting decreases, Hudson County leads the list with $30,289,161, but the decreases in the other Counties are comparatively small, only one of them reaching a million and one-half. In Cumberland, Morris, Salem and Warren Counties the decreases appear only in the valuation of personal property, the real estate in each instance showing an increase, and are the logical result of the deduction of exempt securities in estimating the value of bank shares, under the recent decision of the Court of Errors and Appeals in the case of Lippincott v. Lippincott, interpreting what is commonly known as the Buck Act.

In Mercer County there has been a net decrease of about one and one-half million dollars which, however, is quite satisfactorily accounted for by the taxing officials. When the assessments for 1907 were completed, a consultation between the Mercer County Board of Taxation and the Tax Commissioners of the City of Trenton resulted in the decision by both parties that in the effort to bring all valuations up to the uniform standard of true value, the improvements on old properties in the City of Trenton had been over-valued, and

that possibly a general reduction of about ten per cent. on these old buildings would insure a more uniform assessment. In accordance with this agreement, such a lowering of these valuations was made for the year 1908, and amounted to a gross decrease of about two and one-half millions. This decrease was reduced by the assessment of new buildings in the City of Trenton, and by the normal increase of valuations in the townships of Mercer County, to a net decrease of $1,530,279 in the entire County.

Last year Hudson County returned the enormous increase of $168,460,308 over the ratables of the previous year. This was due almost entirely to the efforts of this Board to compel the legal one hundred per cent. assessment in that County. This year there is a decrease of $30,289,161 in Hudson County, of which a little over three millions represents the decrease in the valuation of personal property, the rest being on real estate. It is claimed by the Hudson County Board of Taxation that the valuation fixed last year on second class railroad property by the local taxing authorities was so much higher than that made this year by the State Board of Assessors that the difference between these two assessments fully accounts for the decrease in Hudson County's ratables this year. Which valuation of this class of property is the correct one, we cannot attempt to say, as second class railroad property does not come under our jurisdiction, and therefore the full facts are not before us. We do know, however, after passing this year on an unusually large number of appeals from Hudson County taxpayers, that while the assessments in many cases were found to be just and equitable, a great many others were above the true value of the property assessed, and these included both the property of individuals and that of railroad companies, other than main stem and second class railroad property. It is our opinion that in the endeavor last year to raise the valuations of property from the percentage standard formerly used to the standard of true value required by law, a great many properties may have been over assessed. Any radical change like this must necessarily be attended with difficulties, especially in a county where the work of assessing property is as extensive and presents as many technical problems as it does in Hudson County, but we believe that these difficulties are rapidly becoming adjusted.

All of the other Counties in this State return increases amounting in gross, as stated above, to $34,712,848. Bergen County returns the highest increase, which is over nine million. Somerset, Union and Passaic Counties come next, with increases ranging between four and five million, and Camden and Middlesex follow, with increases somewhat over two million, three hundred thousand dollars.

We did not expect a heavy increase in valuations this year. The extremely large increases in 1907 were due to determined efforts to bring all assessments in this State up to the legal standard of true value, in order to insure equality and uniformity between taxpayers and taxing districts, and any increase over those valuations means either new personal property brought into this State (or the discovery of personal property formerly escaping taxation), the improvement of real estate or an advance in selling values.

We append a table showing the total valuations in the several Counties and in the State for the years 1907 and 1908, the increase or decrease for this year and the gross and net increases in the entire State.

County.	Valuation of 1907.	Valuation of 1908.	Decrease.	Increase.
Atlantic	$62,818,824	$64,161,197		$ 1,342,373
Bergen	77,138,927	86,298,020		9,159,093
Burlington	30,284,722	30,390,336		105,614
Camden	70,400,549	72,781,189		2,380,640
Cape May	20,435,447	22,361,782		1,926,335
Cumberland	21,939,862	21,913,086	$ 26,776	
Essex	441,203,383	442,850,306		1,646,923
Gloucester	20,096,298	20,607,711		511,413
Hudson	467,158,853	436,869,692	30,289,161	
Hunterdon	19,907,295	19,912,215		4,920
Mercer	87,546,739	86,016,460	1,530,279	
Middlesex	51,606,622	53,975,666		2,369,044
Monmouth	85,425,314	86,547,379		1,122,065
Morris	44,384,091	43,892,018	492,073	
Ocean	15,044,262	15,384,722		340,460
Passaic	134,683,812	139,064,380		4,380,568
Salem	15,755,180	15,435,028	320,152	
Somerset	22,929,381	27,696,378		4,766,997
Sussex	14,381,822	14,521,111		139,289
Union	114,454,000	118,971,114		4,517,114
Warren	23,932,035	23,351,388	580,647	
Totals	$1,841,527,418	$1,843,001,178	$33,239,088	$34,712,848
Net increase				$ 1,473,760

As shown by the returns of the assessors, published elsewhere in this report, the taxes locally levied for the year are apportioned as follows:

State school taxes	$4,451,376.26
County taxes	6,927,605.64
Local taxes	19,814,044.03
Total	$31,193,025.93

The exempt property in this State for the year 1908, is divided as follows:

Public school property	$ 28,111,391
Other school property	9,139,715
Public property	60,736,199
Church and charitable property	52,551,020
Cemeteries and graveyards	7,466,060
Total exempt property	$158,004,385

The abstracts of ratables, exemptions, etc., in each County and in the State, which will be found in the appendix to this report, give more fully the figures here referred to. These abstracts show also the tax rate in each municipality of the State for the year 1908, and the apportionment of the taxes levied.

COURT DECISIONS.

Since the issue of the preceding report of this Board to the present date (October 31, 1907, to October 31, 1908) a number of cases bearing on the subject of taxation have been decided by our Courts.

We publish herewith the syllabi in these cases, for the information of tax officials and taxpayers throughout this State. Two of the cases were decided previous to the time above stated, but were not reported until after the report of this Board for the year 1907 was made.

As the taxation of railroad property has been a question well to the forefront in public and legislative interest in recent years, it is not remarkable that a considerable proportion of these decisions should be interpretative of that subject. Foremost in importance among these is the decision of the Court of Errors and Appeals in the case of United New Jersey Railroad & Canal Company v. Parker, Collector, in which the opinion was written by Mr. Chief Justice Gummere. In this case there were before the Court for review, on writ of error from the Supreme Court (see United New Jersey Railroad & Canal Company, 47 Altantic Reporter 686), three supplements

to the Railroad & Canal Tax Act of 1884, being chapters 82, 122 and 280 of the Laws of 1906. Chapter 82, providing for the taxation of the main stem, tangible personalty and franchise by the State at the "average rate of taxation" in the State, and chapter 122, redefining "main stem," are affirmed as valid by the Court, but chapter 280, providing for the assessment of second class railroad property by local assessors at local rates, is declared to be invalid, as special legislation.

The opinion in this case contains a comprehensive résumé of the scheme of railroad taxation in this State since the passage of the Act of 1884. The syllabus is the first given below.

The decisions in Mayor & Aldermen of Jersey City *et al.* v. State Board of Assessors *et al.* (68 Atl. Rep. 277), *in re* United New Jersey Railway & Canal Co. (67 Atl. Rep. 1075) and *in re* New York Bay Railroad Company (67 Atl. Rep. 1049) deal with the definition of main stem, the last two limiting its width, as stated in the opinion of Mr. Justice Pitney in the United New Jersey Railroad & Canal Company case, to "the bed or foundation upon which rests the superstructure of rails and sleepers." In the first and last cases, as well as in the case of Mayor & Alderman of Jersey City v. State Board of Assessors, *et al.* (Court of Errors and Appeals, 69 Atl. Rep. 200) the question of branch railroads is taken up, and the principle affirmed (in the case last above cited) that "there is no distinction for purposes of taxation between the principal or main line of a railway and a lawfully authorized branch line of a railway," but that certain other tracks, although operated by the railroad company for railroad purposes, being neither part of the main line nor "a lawfully authorized branch line," were not assessable as main stem.

The decisions *in re* Long Dock Company *et al.* (68 Atl. Rep. 126) and *in re* United New Jersey Railroad & Canal Company (68 Atl. Rep. 167) are upon the question of the State or local taxation of ferry property, used in connection with a railroad terminal, it being held that the upper part of the ferry house, being used for railroad purposes in connection with the company's traffic, was assessable by the State Board of Assessors, and that the lower part, being used chiefly for local traffic, was taxable by the City, it being in each instance the principal use which decided the general character of the property.

The taxation of vessel property is taken up in American Mail Steamship Company v. Crowell *et al.* (68 Atl. Rep. 752) and Shrewsbury Township v. Merchants' Steamboat Company *et al.* (69 Atl. Rep. 958). In both cases it is held, as stated by Mr. Justice Parker in the latter case, that "the place of residence of the owner, rather than the place of enrollment, is the controlling test of taxability of enrolled vessels." This principle follows a recent decision of the Supreme Court of the United States, as referred to by Mr. Justice Swayze in the former case, that "the place of enrollment of a vessel is irrelevant to the question of taxation, because the power of taxation of vessels depends either upon the actual domicile of the owner or the permanent situs of the property within the taxing jurisdiction." This decision (American Mail Steamship Company v. Crowell) also lays down the principle that vessels which have never been in the waters of this State cannot be taxed in this State.

In the same case the Court also declares that in cases of appeal to a County Board of Taxation, notice to the taxing district is essential to the Board's jurisdiction in rendering judgment, the same decision being reached in Eatontown Township v. Monmouth Electric Company (68 Atl. Rep. 342).

Lehigh & Wilkes-Barre Coal Company v. Borough of Junction *et al.* (68 Atl. Rep. 806) and Susquehanna Coal Company v. Borough of South Amboy *et al.* (69 Atl. Rep. 454) bring up the question of when goods stored in this State, awaiting shipment to another State, are exempt as goods in transit and when they become subject to local taxation, it being held that to claim exemption under the interstate commerce clause, goods must be in continuous movement from one State to another, "pursuant to some existing contract of sale or consignment."

The decision of the Court of Errors and Appeals in Lippincott v. Lippincott (69 Atl. Rep. 502) has decided a question which has been at issue for the past three years. In 1905, the Legislature passed what is known as the Buck Act, providing that in assessing the shares of national and state banks for taxation, the assessor shall allow the same deductions and exemptions granted by law from the value of other taxable property owned by individuals in this State. This Act was taken to the Supreme Court on certiorari from the Board of

Equalization of Taxes in Lippincott v. Lippincott, and the Court decided, in effect, that the language of the act did not operate to allow the assessor to deduct the non-taxable securities held by the banks, in ascertaining the value of the shares for purposes of taxation. This was then taken to the Court of Errors and Appeals, which in the decision here below given declared it to be the legislative intent that such deductions be granted. As the law now stands, in assessing shares of bank stock for taxation, the assessor shall add the capital stock, surplus and undivided profits of the bank, deduct therefrom the real estate, and all the non-taxable securities held by the bank, and divide the result by the number of shares, which computation gives the value of each share for the purposes of taxation.

Another important decision was in the case of Inhabitants of City of Trenton v. Standard Fire Insurance Company, reversing the judgment of the Board of Equalization of Taxes in this case. The Court held that shares in foreign corporations are not taxable in the hands of the holders resident in this State, when the corporation has within the preceding twelve months paid taxes on its property in its own State. This case has been carried to the Court of Errors and Appeals.

In Hanover Township v. Camp Meeting Association of Newark Conference, etc., (68 Atl. Rep. 753) the defendant claimed the exemption of its property under its special charter (*P. L.* 1869, *p.* 484) and an act relating to Camp Meeting Associations (*P. L.* 1894, *p.* 140, section 7; General St. 347, par. 44). The Court held that the Tax Revision of 1903 repealed all exemptions except those allowed by the act itself, so far as the Legislature had the power of repeal, and further that the provision in the defendant's charter exempting it from taxation on all its personal property and real estate, not to exceed in annual value $3,000, was not an irrepealable contract with the State, but a mere gratuity, and as such repealable by Legislative enactment. The tax was therefore affirmed.

The decision in Essex County Park Commission v. Town of West Orange *et al.* (67 Atl. Rep. 1065) affirms the action of this Board in declaring taxable certain lands of the prosecutor under chapter 147 of the laws of 1906. This decision, however, affects the only assessment of 1906, as the act in question was amended by chapter 220 of the Laws of 1907, to apply

to the lands of a county, situate in another county, and the lands of a taxing district, situate in another taxing district.

In Colonial Trust Company v. Scheffey (69 Atl. Rep. 455), the Court refused the writ asked by the prosecutor, on the ground that the point at issue was merely one of opinion as to valuation, and not a question of law, which had already been passed upon by the County Board of Taxation and the State Board of Equalization of Taxes, which tribunals had been created to relieve the regular courts of the administration of disputes of this kind.

The opinion of the Supreme Court in Royal Manufacturing Company v. Board of Equalization of Taxes of New Jersey *et al.* (70 Atl. Rep. p. 978), affirms the judgment of this Board as to the valuation of the property involved, and adds: "Since the passage of the act creating a County Board of Taxation (*P. L.* 1906, *p.* 210), there has been no legal warrant, if there ever was any, for scaling down valuations of taxable property in this State by adopting a uniform percentage of actual value."

Other decisions relate to the power of County Boards of Taxation to increase the valuation of an entire taxing district by a given percentage (Wayne Township v. Laflin & Rand Powder Co., 68 Atl. Rep. 909, affirming the judgment of this Board), to selling price as the criterion of value (Turnley v. Elizabeth, 68 Atl. Rep. 1094), to exemptions of college property (Trustees Stevens Institute of Technology v. Bowes, Coll., *et al.*, 70 Atl. Rep. 730), and to other subjects of interest both to the official whose duty it is to enforce the tax law and to the citizen whose property, large or small, bears its share of the common burden.

The syllabi referred to here follow:

United New Jersey Railroad & Canal Co. et al. v. *Parker, Collector.*

(69 *Atl. Rep.* 239.)

(Court of Errors and Appeals of New Jersey, March 6, 1908.)

1. STATUTES—CONSTITUTIONALITY—JUDICIAL REVIEW.

Where the constitutionality of supplemental acts, adopted at different times, and independent of each other until becoming a part of the original act, is raised, the Court will consider what effect each supplement in turn had on the constitutionality of the original act, when it took its place in that act as a component part thereof.

2. TAXATION—RAILROAD AND CANAL PROPERTY—UNIFORMITY.

Act April 5, 1906 (*P. L.* 1906, *p.* 121), a supplement to the act of 1884 (*P. L. p.* 142), providing for the taxation of railroad and canal property, which merely changes the rate of taxation on property used for railroad and canal purposes, except real estate outside of the main stem or waterway, from one-half of 1 per cent., the rate established by the original act, to the average rate of taxation prevailing in the various taxing districts of the State, and which provides a method by which that average shall be ascertained each year, etc., is a mere amendment of the act of 1884 (*P. L. p.* 142), and is not objectionable as special legislation, or as prescribing a rule for taxation which is not uniform and not according to the true value and is not in conflict with constitution, article 4, section 7, paragraph 12, providing that property shall be assessed for taxes, under general laws and by uniform rules, according to value.

3. CONSTITUTIONAL LAW—EQUAL PROTECTION OF LAWS.

The act does not deny to the companies affected the equal protection of the laws in violation of the fourteenth amendment of the Federal Constitution.

4. TAXATION—RAILROAD AND CANAL PROPERTY—VALIDITY.

A scheme for the taxation of property used for railroad and canal purposes, which requires the taxing board, in ascertaining the true value thereof, to ascertain separately the value of the several arbitrarily designated parts, and which taxes one of those parts at a different rate from others, does not violate the State or Federal Constitutions.

5. SAME.

Act April 5, 1906 (*P. L.* 1906, *p.* 121), a supplement to the act of 1884 (*P L. p.* 142), providing for the taxation of railroad and canal property, which changes the rate of taxation of property used for railroad and canal purposes from the rate established by the original act to the "average rate" of taxation prevailing in the various taxing districts of the State, is not unconstitutional merely because an average rate is to be computed, rather than some rate definitely fixed by the Legislature.

6. SAME.

The Legislature has the right to fix arbitrarily such rate for taxation of railroad and canal property as it may from time to time see fit provided the burden imposed is not at any time greater than that which the property of other taxpayers, in various taxing districts of the State, is required to bear.

7. SAME—"MAIN STEM."

Act April 18, 1906 (*P. L.* 1906, *p.* 220), a supplement to the act of 1884 (*P. L. p.* 142), providing for the taxation of railroad and canal property, which provides that the term "main stem" of each railroad, as used in the act of 1884, shall include the roadbed, not exceeding 100 feet in width, with its rails and sleepers and structures thereon, not including passenger or freight buildings, modifies the original act, making passenger depots a part of the main stem, whether within or without the 100-foot limit, and making freight buildings a part of the real estate outside of the main stem, whether within or without the 100-foot strip, and is not in conflict with constitution, article 4,

section 7, paragraph 12, providing that property shall be assessed for taxes under general laws, etc., and does not render the original act unconstitutional, the supplement dealing with passenger depots as the original act deals with freight stations, separating them from the main stem, and subjecting them to the rate of taxation imposed on real estate outside of main stem.

8. SAME.

The act of 1884 (*P. L. p.* 142), providing for the taxation of real estate and canal property, may be construed to authorize a single annual tax on all the property in the State used for railroad or canal purposes under a franchise; and, when so construed, it is valid, but, if construed as authorizing an annual tax for the direct use of the State, and an independent annual tax for each taxing district on the real estate outside "of the main stem or water way," etc., it is invalid.

9. STATUTES—"GENERAL LAW."

A law to be general must operate equally on all of a group of objects, which, having regard to the purpose of legislation, are distinguished by characteristics sufficiently marked and important to make them a class by themselves.

10. SAME.

Since property used for railroad or canal purposes constitutes a class for taxation by reason of its use a tax law operating on the whole mass of the property so used is a general law, while a tax law which does not embrace in its operation all the property so used is a special law.

11. SAME—TAXATION—RAILROAD AND CANAL PROPERTY—VALIDITY.

Act May 18, 1906 (*P. L.* 1906, *p.* 571), a supplement to the act of 1884 (*P. L. p.* 142), providing for the taxation of railroad and canal property, which provides that the taxes on real estate outside of main stem or waterway, referred to in section 3, subd. 2, of the act of 1884, shall be assessed in each taxing district in the same manner, and at the same rate, as other property in the district, and the taxes shall be paid for the use of the district, when read into the act of 1884, operates to separate from the mass of the railroad and canal property specified parts thereof, and to treat the property so separated as a class, for the purpose of taxation; and the act of 1884, and the supplement, divides such property into four parcels, and creates a scheme of independent taxation for State purposes of three of such parcels, and leaves the fourth to be taxed under the general tax law of the State, for the benefit of the several taxing districts in which it is located, and the act of 1906 is invalid as a special law.

12. SAME—TOTAL INVALIDITY—EFFECT.

An invalid statute never had any validity, and is as if it had never been passed.

13. SAME—INVALIDITY IN PART—EFFECT ON REMAINING PART.

The invalidity of the act of May 18, 1906 (*P. L.* 1906, *p.* 571), a supplement to the act of 1884 (*P. L. p.* 142), providing for the taxation of railroad and

canal property, does not affect the validity of the act of 1884, declaring in section 26 thereof that, if any portion of the act shall be invalid, the other provisions shall not be affected.

14. TAXATION—RAILROAD AND CANAL PROPERTY—STATUTES.

The act of 1884 (*P. L., p.* 142), provid ng for the taxation of railroad and canal property, as revised in 1888 (*P. L., p.* 269), and the supplements ingrafted thereon prior to May 1906, constitute the existing legislative scheme for the taxation of railroad and canal property.

15. SAME—INVALIDITY OF TAXATION—PARTY ENTITLED TO COMPLAIN.

A railroad whose property has been taxed as authorized by the act of 1884 (*P. L., p.* 142), and supplemental acts, cannot complain of the fact that the State Board of Assessors omitted to tax part of the property by reason of the invalid act of May 18, 1906 (*P. L.* 1906, *p.* 571), providing for the taxation of designated railroad property by the local authorities.

Opinion by Gummere, C. J.

Mayor and Aldermen of Jersey City et al. v. *State Board of Assessors et al.*

(68 *Atl. Rep.* 227.)

(Court of Errors and Appeals of New Jersey, July 2, 1907.)

1. TAXATION—RAILROADS—DIVISION OF PROPERTY.

Under the act of 1884 (*P. L., p.* 142), as amended by the act of 1888 (*P. L., p.* 269), four distinct elements enter into the assessment of railroad property for taxation, namely: (1) Main stem, which is defined to be "the road-bed not exceeding one hundred feet in width with its rails and sleepers, depot buildings used for passengers connected therewith"; (2) other real property; (3) tangible personal property; (4) franchise. Each of these four subjects of taxation is inherent in the property owned by each railroad company organized under the laws of this State.

2. SAME—ROAD-BED—NATURE OF BUSINESS.

Each railroad corporation owning and operating a railroad is taxable under the statute, and each of the four classes of property required to be ascertained by the Board of assessors must be ascertained as to each railroad, and, in default of proof, or other facts, changing the implication which arises from the organization of a railroad company, the presumption is that the road-bed, as laid, under the route as filed, is to be taxed as main stem within the statutory width; and this applies whether the railroad conducts a passenger or freight business, or both.

3. SAME—MERGED LINES.

Merged corporations, operated under the corporation into which they are merged, normally retain, for the purposes of taxation under the statute, the same features with regard to main stem and other property for taxation as each of the merged lines possessed at the time of the merger.

4. SAME—MAIN STEM.

A main stem must always exist in every incorporated railroad company that is operated for the transportation of freight and passengers, or either, however long or short the railroad may be.

5. SAME—ROAD-BED.

In order to tax the property of an incorporated railroad company within the 100 feet of its roadbed as property other than main stem, it is essential to show, affirmatively, facts which establish that it is not being used for the transportation of freight and passengers, or either.

Opinion by Fort, J.

In re New York Bay R. Co.

(67 *Atl. Rep.* 1049.)

(Supreme Court of New Jersey, November 11, 1907.)

1. TAXATION—RAILROADS—MAIN STEM.

Under the act for the taxation of railroad and canal property (*Gen. Stat., p.* 3325, section 214), as amended by chapter 122 of the Laws of 1906 (*P. L.*, 1906 *p.* 220), the main stem of a railroad does not extend beyond the roadbed, although such roadbed be less in width than 100 feet.

2. SAME.

Certain property of a branch railroad used for railroad purposes *Held*, under the evidence, not to be a part of its main stem; assuming that the roadbed of the branch railroad, under the decision of the Court of Errors and Appeals in Jersey City v. State Board of Assessors (not yet officially reported) 67 *Atl.*——, is "main stem" for the purpose of taxation.

Opinion by Pitney, J.

In re United New Jersey R. & Canal Co. et al.

(67 *Atl. Rep.* 1075.)

(Supreme Court of New Jersey, November 11, 1907.)

1. TAXATION—RAILROADS—"MAIN STEM."

Under the act for the taxation of railroad and canal property (*Gen. Stat., p.* 3325, *par.*214), as amended by chapter 122 of the Laws of 1906 (*P. L.* 1906, *p.* 220), the "main stem" of a railroad does not extend beyond the roadbed with its rails and sleepers, and structures erected thereon and used in connection therewith, although such roadbed be less in width than 100 feet.

2. SAME.

Under the acts cited (*Gen. Stat. p.* 3325, *par.* 214; *P. L.* 1906, *p.* 220), where the roadbed of a railroad is less than 100 feet in width, all land adjoining it used for railroad purposes is "second-class" railroad property, locally taxable under *P. L.* 1906, *p.* 571.

Opinion by Pitney, J.

Mayor, etc., of Jersey City et al. v. *State Board of Assessors et al.*

(69 *Atl. Rep.* 200.)

(Court of Errors and Appeals of New Jersey, March 2, 1908.)

1. TAXATION—RAILROADS—MAIN LINE AND BRANCH LINE.

Under act March 27, 1888 (*P. L., p.* 270), for the taxation of railroad and canal property (*Gen. Stat., p.* 3325, *sec.* 214), there is no distinction for purposes of taxation between the principal or main line of a railway and a lawfully authorized branch line of railway, but the property of each must be assessed in part as "main stem" and in part as "other real estate used for railroad purposes," according to the circumstances of the property.

2. SAME—"MAIN STEM."

Certain parcels of land owned by the United New Jersey Railroad and Canal Company, and upon which railroad tracks are maintained which originally formed a part of the main line of the New Jersey Railroad & Canal Company located under its charter March 7, 1832 (*P. L.* 1832, *p.* 96), and which were left out of the main line by a straightening of tracks pursuant to the act of April 15, 1868 (*P. L.* 1868, *p.* 1037), but are continued in operation for railroad purposes pursuant to the act last cited. *Held*, not to form parts of the "main stem" of the principal line of the railroad, and not to be branch railroads having their own "main stem."

3. SAME.

The branch railroad of the United New Jersey Railroad & Canal Company, known as the "Harsimus Branch," constructed under the act of March 30, 1868, and act of March 24, 1869 (*P. L.* 1868, *p.* 551; *P. L.* 1869, *p.* 560), *held*, to be a branch railroad established and operated as such by legislative authority, and its property therefore assessable in part as "main stem" and in part as "other property used for railroad purposes," according to the circumstances of the property by force of the Railroad Tax Act of March 27, 1888 (*P. L., p.* 270; *Gen. Stat., p.* 3325, *sec.* 214).

Opinion by Pitney, Ch.

In re Long Dock Co. et al.

(68 *Atl. Rep.* 126.)

(Supreme Court of New Jersey, November 26, 1907.)

TAXATION—RAILROAD PROPERTY—ASSESSMENT.

In a proceeding to determine the character of lands of a railroad company doubly assessed, located within a city for the purpose of taxation, pursuant to section 28 of the revised act for the taxation of railroad and canal property (*P. L.* 1888, *p.* 286; *Gen. Stat.*, *p.* 3332, *sec.* 239), it appearing that the property in question was a ferry building and ferry slips leading from the terminal station of the company located at tide water on the shore of a navigable river, in connection with which the company was operating a ferry under the authority of sections 19 and 20 of the Railroad Act (Revision, *P. L.* 1903, *p.* 656; *Gen. Stat.*, *p.* 2647, *sec.* 40), it was *held*, that, following the decision of the Court in Re the Application of the United Railroad and Canal Company (decided at November term, 1907) 67 Atl. 1075, and for the reasons stated in the opinion in that case, the assessment of the property by the State Board of Assessors as property used for railroad purposes must be sustained, and the assessment made by the local authorities must be set aside.

Opinion by Hendrickson, J.

In re United New Jersey R. & Canal Co.

(68 *Atl. Rep.* 167.)

(Supreme Court of New Jersey, Nov. 26, 1907.)

TAXATION—RAILROAD PROPERTY—POWER TO TAX—LOCAL TAXATION—EXEMPTIONS.

In a proceeding to determine the character of lands, located within a city, that had been doubly taxed, for the purpose of taxation, pursuant to section 28 of the revised act for the taxation of railroad and canal property (*P. L.* 1888, *p.* 269; *Gen. Stat.*, *p.* 3324, *sec.* 239), it appearing that the property in question was a ferry house, being part of a railroad terminal located at tide water, on the shore of a navigable river, in connection with which the companies had established and were operating a ferry under the authority of sections 19 and 20 of the act concerning railroads (Revision *P. L.* 1903, *p.* 646; *Gen. Stat.*, *p.* 2647, *sec.* 40), it was held:

(1) That so far as the lands and buildings in question are incident to and reasonably necessary or convenient for the purpose of the terminal, and not actually used for other purposes, they were property used for railroad purposes, and only taxable by the State Board.

(2) That this principle of exemption from local taxation must be extended to the ferry house or such parts thereof as are reasonably necessary to the carrying on of such ferry for the transportation of the passengers and freight of the companies arriving by their trains. That such use becomes a railroad purpose under the said act.

(3) That the use of a portion of the second floor of the ferry house adjoining the waiting room for the purpose of dining room and restaurant did not subject such portion to local taxation, it appearing that it was mainly devoted to the patronage of travelers upon the trains and the companies' employes, not more than 10 per cent. of the patronage coming from the general public.

(4) That so much of the lower floor of the ferry house as was mainly devoted to the accommodation of local passengers, trucks, and vehicles from the city and vicinity entering the ferry boats at that point, was subject to local taxation. That, as to such part, the city assessment should stand, but, as to the rest of the building, should be abated in favor of the assessment of the State Board.

Opinion by Hendrickson, J.

In re Belvidere-Delaware R. Co. et al.

(67 *Atl. Rep.* 1058.)

(Supreme Court of New Jersey, Nov. 11, 1907.)

1. TAXATION—SUMMARY REVIEW—QUESTIONS DETERMINABLE.

Query: Whether the summary review in matters of double taxation of the property of a railroad or canal company, as prescribed by section 28 of the tax law of 1888 (*Gen. Stat., p.* 3332, *par.* 239), may properly be invoked by a railroad company for the purpose of determining the question whether certain property used for railroad purposes is "main stem" or "second-class" railroad property?

2. SAME—CERTIORARI TO REVIEW—DISMISSAL.

Proofs, upon the question whether certain property of a branch railroad is assessable by the state board of assessors as main stem, or assessable under *P. L.* 1906, *p.* 571, by the local assessors as second-class railroad property, having been submitted upon the reasonable assumption that the matter would be decided upon the basis of the rule laid down by this Court in the two cases of Jersey City v. Board of Assessors, 73 N. J. Law, 164, 63 Atl. 21, and Id., 73 N. J. Law, 170, 63 Atl. 23, and the Court of Errors and Appeals having, since the argument herein, reversed the judgment of the Supreme Court in the second of those cases, laying down a different rule for determining whether the land occupied by the roadbed of a branch railroad is to be assessed as main stem or as second-class property, *held*, that the present application should be dismissed, without prejudice to the right of the railroad companies to take further proceedings for review of the disputed taxes.

Opinion by Pitney, J.

State v. *United New Jersey R. & Canal Co.*

(68 *Atl. Rep.* 796.)

(Supreme Court of New Jersey, Feb. 24, 1908.)

TAXATION—RAILROADS.

Taxes authorized by the railroad tax act of 1884 (*P. L.* 1884, *p.* 142) were not imposed within the meaning of the transit act of 1869 (*P. L.* 1869, *p.* 226) until January 1, 1885, when they became payable, and until that date railroads subject to the transit act were liable for taxation thereunder.

Opinion by Swayze, J.

United New Jersey R. & Canal Co. et al v. *Baird et al., Assessors.*

(69 *Atl. Rep.* 472.)

(Court of Errors and Appeals of New Jersey, April 2, 1908.)

1. TAXATION—CONSTITUTIONAL REQUIREMENTS—UNIFORMITY.

Act 1884 (*P. L., p.* 142), for the taxation of railroad and canal property, as amended by the supplements of April 5 and April 18, 1906 (*P. L. pp.* 121, 220), is not in violation of the constitutional requirement that property shall be assessed for taxation under general laws and by uniform rules, according to its true value.

2. CONSTITUTIONAL LAW—EQUAL PROTECTION OF LAWS.

Act 1884 (*P. L. p.* 142) for the taxation of railroad and canal property, as amended by the supplements of April 5 and April 18, 1906 (*P. L. pp.* 121, 220), is not in violation of the provision of the Federal Constitution prohibiting a State to deny to any person within its jurisdiction the equal protection of the laws.

3. STATUTES—TAXATION—RAILROADS AND CANAL PROPERTY—GENERAL LAWS.

Act 1884 (*P. L., p.* 142) for the taxation of railroad and canal property is a general law assessing taxes by a uniform rule on the property of all railroad and canal corporations of the State within act March 4, 1869 (*P. L., p.* 226), abolishing transit duties, and providing that all corporations theretofore paying transit duties should thereafter pay the tax therein prescribed until the Legislature should "by general law impose a uniform State tax equally applicable to all railroad and canal corporations of this State," and that the corporations should then pay such tax.

4. TAXATION—"STATE TAX"—WHAT CONSTITUTES.

Act 1884 (*P. L., p.* 142) for taxation of railroad and canal property imposes a State tax within act March 4, 1869 (*P. L., p.* 226), abolishing transit duties, and providing that all corporations theretofore paying transit duties should thereafter pay the tax therein prescribed until the Legislature should "by general law impose a uniform State tax equally applicable to all railroad and canal corporations of this State," and that the corporations should then pay such tax; since by the terms of act 1884, sections 9, 10 (*P. L., p.* 146), the tax is assessed by a State Board, is payable into the State treasury if unpaid, becomes a debt due the State, and is made a lien on the lands and tangible property and franchises in the State, and an action at law or in equity is given to the State for its collection, and this is true notwithstanding the tax is used only in part to carry on the State government and maintain State institutions, a considerable portion of it being required to be paid, by section 11, to the various taxing districts in which the real estate of the railroad and canal corporations other than the main stem is located to be used for local purposes.

Opinion by Gummere, C. J.

American Mail S. S. Co. v. *Crowell et al.*

(68 *Atl. Rep.* 752.)

(Supreme Court of New Jersey, Feb. 24, 1908.)

1. TAXATION—PROPERTY SUBJECT—VESSELS.

Vessels owned by a New Jersey corporation having its principal office in one county are not taxable in a municipality in another county, although registered pursuant to act of Congress in the latter municipality.

2. SAME.

This State has no power to authorize the assessment for taxation of vessels which have never been in the waters of the State.

Opinion by Swayze, J.

Shrewsbury Tp. v. *Merchants' Steamboat Co. et al.*

(69 *Atl. Rep.* 958.)

(Supreme Court of New Jersey, June 8, 1908.)

1. TAXATION—SITUS—VESSELS.

Vessels owned by a New Jersey corporation having its principal office in one county are not taxable in a municipality in another county, although registered pursuant to act of Congress in the latter municipality.

2. SAME—CANCELLATION OF ASSESSMENT—NOTICE.

In cases of appeal by an owner of property to a County Board of Taxation for the cancellation of an assessment for taxation as improperly made, notice to the tax municipality, actual or constructive, is essential to jurisdiction.

Opinion by Parker, J.

Lehigh & Wilkes-Barre Coal Co. v. *Borough of Junction et al.*

(68 *Atl. Rep.* 806.)

(Court of Errors and Appeals of New Jersey, March 2, 1908.)

1. TAXATION—PROPERTY SUBJECT.

A Pennsylvania coal company established a coal storage plant in the State of New Jersey, about 20 miles from the Pennsylvania line, and about 50 miles from tide water. To this plant the coal company from time to time transported large quantities of coal, which was unloaded, deposited in a general mass, and held *en masse* for an indeterminate period, subject to orders for future sale and delivery of specific quantities, and in general to regulate the supply.

Held, that coal thus stored acquired a situs in New Jersey, and became subject to local taxation.

2. SAME—EXEMPTIONS—INTERSTATE COMMERCE.

To claim exemption from taxation under the protection of the commerce clause of the Federal Constitution, there must be a continuous movement of merchandise in interstate commerce; that is, transportation from one State to another pursuant to some existing contract of sale or consignment.

3. SAME—"INTERSTATE COMMERCE."

Transportation of merchandise by the owner to his own order as consignee from one State to another for convenience of the owner, for the purpose of storage in mass and subsequent sale in specific quantities, is not interstate commerce in the sense that the merchandise is exempted from local taxation. Interstate transportation of coal not sold, but to be held indefinitely for a future market, is not such interstate commerce.

4. APPEAL—REVIEW—FINDINGS OF FACT.

The findings of the Supreme Court upon questions of fact in this case are conclusive here. The act (*P. L.* 1906, *p.* 658) authorizing a review of the facts upon *certiorari* is not applicable to this Court.

Opinion by Dill, J.

Susquehanna Coal Co. v. *Borough of South Amboy et al.*

(69 *Atl. Rep.* 454.)

(Supreme Court of New Jersey, April 23, 1908.)

1. TAXATION—ASSESSMENT—CERTIORARI TO REVIEW.

When a local assessment for taxation has been appealed to and passed upon successively by the County Board of Taxation and the State Board for equalization of taxes, *certiorari* will not lie to the local authorities. The proper procedure is to bring up the judgment of the State Board and the proceedings before that Board.

2. SAME—COAL AWAITING TRANSPORTATION.

The facts in this case *held* to bring it within the ruling of *Lehigh & Wilkes-Barre Coal Co.* v. *Borough of Junction* (*N. J. Err. & App.*) 68 *Atl.* 806, as to liability to local taxation of coal stored while awaiting orders for further shipment and transportation.

Opinion by Parker, J.

Lippincott v. *Lippincott.*

(69 *Atl. Rep.* 502.)

(Court of Errors and Appeals of New Jersey, April 23, 1908.)

TAXATION—ASSESSMENT—BANK STOCK.

P. L. 1905, *p.* 457, provides that in assessing bank stock the assessor shall allow all deductions and exemptions granted by law from the value of other taxable property owned by individuals in the State, and the assessment shall not be a greater rate than is assessed on other moneyed capital in the hands of individuals, and in making such assessment the assessed valuation of the real property of such bank or banking association shall be deducted from the total valuation of the share of stock assessed against the stockholders. *Held*, that in making an assessment against the stock of a State or National Bank against stockholders, the assessor is required to deduct from the total valuation of all the shares, not only the assessed valuation of the real property of the bank, but also the total value of all the non-taxable securities held by the bank.

Opinion by Gummere, C. J.

Inhabitants of City of Trenton v. *Standard Fire Ins. Co. of New Jersey.*

(68 *Atl. Rep.* 1111.)

Supreme Court of New Jersey, Feb. 24, 1908.)

1. TAXATION—ASSESSMENT—INSURANCE COMPANIES—EXEMPTIONS.

In assessing a fire insurance company upon its personal property, a deduction was allowed for exempt and non-taxable securities to an amount exceeding the amount of its reinsurance reserve. *Held*, that in the absence of evidence to the contrary it must be assumed that the reinsurance reserve, if not taxable, is invested in the securities deducted, and that no further deduction should be allowed.

2. SAME—FOREIGN CORPORATIONS—STOCKS.

Stocks of corporations of other States are not taxable in this State under the Tax Act of 1903 (*P. L.* 1903, *p.* 394), when the corporation has within 12 months paid taxes on its property in its own State.

Opinion by Swayze, J.

Hanover Tp. v. *Camp Meeting Ass'n. of Newark Conference.*

(68 *Atl. Rep.* 753.)

(Supreme Court of New Jersey, Feb. 24, 1908.)

1. TAXATION—EXEMPTIONS—REPEAL.

The Tax Act of 1903 (*P. L.* 1903, *p.* 394) repealed all exemptions of property from taxation except those allowed by the act itself, so far as the Legislature had the power of repeal.

2. CONSTITUTIONAL LAW—OBLIGATION OF CONTRACTS—CONTRACTS OF STATE—EXEMPTIONS FROM TAXATION.

The provision in the charter of the Camp Meeting Association of the Newark Conference (*P. L.* 1869, *p.* 484) was a mere gratuity, and did not constitute an irrepealable contract, and is subject to Legislative repeal.

Opinion by Swayze, J.

Essex County Park Commission v. *Town of West Orange et al*

(67 *Atl. Rep.* 1065.)

(Supreme Court of New Jersey, Nov. 11, 1907).

1. COUNTIES—PROPERTY—LANDS ACQUIRED BY PARK COMMISSION.

Lands acquired by a park commission established under "An act to establish public parks in certain counties in this State and to regulate the same" (*P. L.* 1895, *p.* 169; *Gen. Stat.*, *p.* 2618, *sec.* 48), are the property of the county in which the park is situate.

2. TAXATION—CONSTITUTIONAL REQUIREMENTS—UNIFORMITY—CLASSIFICATIONS OF SUBJECTS.

The supplement of April 20, 1906, to the general tax law of 1903, which supplement provides that "all lands the property of any county, and all lands the property of any taxing district, which are situated within the limits of any other taxing district, shall be subject to taxation by the taxing district within which such lands are situated at the true value of such lands without regard to any buildings or other improvements on such lands" (*P. L.* 1906, *p.* 273), is not in contravention of article 14, sec. 7, par. 12, of the Constitution of this State, which directs that "property shall be assessed for taxes under general laws, and by uniform rules, according to its true value."

3. SAME—DETERMINATION OF VALUE OF LAND WITHOUT IMPROVEMENTS—POSSIBILITY.

It is not impossible to arrive at the true value of land separate from the buildings and other improvements thereon.

4. SAME.

The ownership of lands by counties and other municipal corporations forms a reasonable basis for the separate treatment of those lands in matters of taxation.

5. SAME—ACT FOR TAXING PROPERTY—WHAT CONSTITUTES.

Query: Is the act of April 20, 1906 (*P. L.* 1906, *p.* 273), an act for taxing property, within the meaning of the Constitution; the act providing for no direct imposition upon any private owner of property, but in effect merely requiring one governmental agency to contribute public moneys towards the support of another governmental agency?

Opinion by Pitney, J.

Trustees of Stevens Institute of Technology v. *Bowes, Collector, et al.*

(70 *Atl. Rep.* 730.)

(Supreme Court of New Jersey, Nov. 12, 1906.)

TAXATION—PROPERTY EXEMPT—LAND OF COLLEGES.

Land belonging to a college, not conducted for profit, upon which there is a laboratory of chemistry, containing chemical laboratories, lecture rooms, and recreation rooms, used by students in connection with their courses in chemistry, the portion not actually occupied by the building being necessary for its fair use and intended to be used for other college buildings, is exempt from taxation under act April 8, 1903 (*P. L., p.* 395) section 3, subd. 4, exempting from taxation all buildings actually and exclusively used for colleges and not conducted for profit.

Opinion of Garretson, J.

Wayne Tp., Passaic County, v. *Laflin & Rand Powder Co.*

(68 *Atl. Rep.* 909.)

(Supreme Court of New Jersey, Feb. 24, 1908.)

1. TAXATION—ASSESSMENT—INCREASE OF VALUATION.

The action of a County Board of Taxation in ordering a township assessor to increase by 46 per cent. the valuation of all taxable property in his taxing district will not be presumed illegal.

2. SAME—CHANGE OF VALUATION—LIABILITIES OF TAXPAYER.

Such increase having resulted in a lowering of the tax rate, but the collector having failed to change his duplicate, and bills having been issued and paid, based on the original valuation and higher rate, a taxpayer whose property was revalued specially by the County Board after complaint of undervaluation is liable for taxes at the lower rate resulting from the general increase, and not at the rate mentioned in the tax bills sent out by the collector.

Opinion by Parker, J.

Eatontown Tp. v. *Monmouth Electric Co.*

(68 *Atl. Rep.* 342.)

(Supreme Court of New Jersey, Dec. 13, 1907.)

TAXATION—APPEAL FROM ASSESSMENT—NOTICE TO TOWNSHIP

A County Board of Taxation created by the act approved April 14, 1906 (*P. L., p.* 210), has no jurisdiction to reduce the assessed valuation imposed upon property by the assessor of a township on the appeal of the owner, in the absence of both actual and constructive notice to the township or its representatives of the hearing of such appeal.

Opinion by Trenchard, J.

Turnley v. *City of Elizabeth.*

(68 *Atl. Rep.* 1094.)

(Supreme Court of New Jersey, Feb. 24, 1908.)

TAXATION—ASSESSMENT—SELLING PRICE.

Selling price, *i. e.*, market value, not cost price, whether of original construction or of estimated reproduction, is the criterion for the valuation to real property established by the revised Tax Act of 1903 (*P. L.* 1903, *p.* 398, *sec.* 6).

Opinion by Garrison, J.

Anson v. *Elwood.*

(68 *Atl. Rep.* 784.)

(Supreme Court of New Jersey, Feb. 24, 1908.)

TAXATION—TAX SALE—RIGHTS OF PURCHASER.

A purchaser at a tax sale, who records his certificate as a mortgage pursuant to section 56 of the Tax Act (*P. L.* 1903, *p.* 430), is entitled to the rents and profits of the land, and need not account to the owner therefor upon the redemption of the property.

Opinion by Swayze, J.

Wood v. *Buena Vista Tp. et al.*

(69 *Atl. Rep.* 205.)

(Supreme Court of New Jersey, March 26, 1908.)

1. TAXATION—TAX DEED—TITLE ACQUIRED.

The title lodged in the township by virtue of a deed taken under section 9 of the act approved May 18, 1898 (*P. L.* 1898, *p.* 451), as amended in 1902 (*P. L.* 1902, *p.* 555), is in fee simple, absolute, free, and discharged from any estate in or lien upon the same in favor of any person made a party to the proceedings.

2. SAME—SALE BY TOWNSHIP—RIGHT TO PROCEEDS.

The money arising from the sale of lands held by a township by virtue of a deed taken under section 9 of the act approved May 18, 1898 (*P. L.* 1898, *p.* 451), as amended in 1902 (*P. L.* 1902, *p.* 555), belongs to the township, and no part of it is required to be paid into the Circuit Court.

Opinion by Trenchard, J.

Colonial Trust Co. v. *Scheffey.*

(69 *Atl. Rep.* 455.)

(Supreme Court of New Jersey, Feb. 24, 1908.)

TAXATION—CERTIORARI TO REVIEW VALUATION.

Allocatur is denied to a writ of *certiorari* to bring up a question of valuation of property for taxation where no principle of law is involved, and the question of fact has been passed upon adversely to the prosecutor by the County Board of Taxation and by the State Board of Equalization of Taxes.

Opinion per Curiam.

Royal Mfg. Co. v *Mayor and Common Council of City of Rahway.*

(67 *Atl. Rep.* 940.)

(Supreme Court of New Jersey, Nov. 11, 1907.)

1. TAXATION—ASSESSMENT—REDUCTION.

Section 38 of the revised Tax Act (*P. L.* 1903, *p.* 418) makes it the duty of the Court to amend an assessment for taxes when satisfied that the value of taxable property for which a person is assessed is too great, and reduce the same to the proper and just amount.

2. SAME—REVIEW—CERTIORARI.

Where the State Board of Equalization has rendered a judgment with reference to an assessment of taxes, the proper procedure is to remove that judgment by *certiorari*, and require the Board to certify the facts submitted to it and the grounds of its determination.

Opinion by Swayze, J.

Royal Mfg. Co. v. *Board of Equalization of Taxes of New Jersey et al.*

(Supreme Court of New Jersey, Oct. 30, 1908.)

TAXATION (section 496)—EXCESSIVE VALUATION—EVIDENCE.

On *certiorari* to a valuation for taxation of a manufacturing property as excessive, evidence examined, and held to justify the valuation complained of.

Opinion by Parker, J.

Alton Mach. Co. v. *State Board of Assessors.*

(69 *Atl. Rep.* 451.)

(Supreme Court of New Jersey, June 10, 1907.)

TAXATION—EXEMPTIONS—MANUFACTURING COMPANIES—CONSTRUCTION.

Act approved April 18, 1884 (*P. L., p.* 232; *Supp. Revision* 1886, *p.* 1016), imposing taxes on certain corporations and providing that the act shall not apply to manufacturing or mining companies, etc., which it exempted from taxation, does not exempt a manufacturing company, which has no plant and is not actually employing capital in manufacturing in this State, either directly or through another manufactory for them and at their cost.

Opinion per Curiam.

Hartshorne v. *Borough of Avon-by-the-Sea.*

(67 *Atl. Rep.* 935.)

(Supreme Court of New Jersey, Nov. 11, 1907.)

1. TAXATIONS—DEDUCTIONS.

Under section 10 of the Tax Act of 1903 (*P. L.* 1903, *p.* 400), a mortgage held by a building and loan association cannot be deducted from the assessed value of real estate.

2. SAME—UNIFORMITY OF TAXATION—BUILDING ASSOCIATIONS.

The act of March 20, 1874 (*P. L.* 1874, *p.* 388), as to the taxation of the capital stock of building and loan associations in Monmouth county, was superseded by the constitutional provision of 1875, that required property to be assessed under general laws and by uniform rules.

3. SAME—CONSTITUTIONAL LAW.

The act March 28, 1904 (*P. L.* 1904, *p.* 201), which purports to repeal so much of the Tax Act of 1903 as repeals the act of March 20, 1874 (*P. L.* 1874, *p.* 388), is unconstitutional.

Opinion by Swayze, J.

In re Morton's Estate.

Barnum v. *Morton et al.*

(70 *Atl. Rep.* 680.)

(Prerogative Court of New Jersey, July 13, 1908.)

1. LIFE ESTATES—TAXES—INTEREST ON INCUMBRANCES.

Where lands are conveyed to a trustee with directions to pay the income to one for life with remainder over, the one entitled to the income is the equitable tenant for life, subject to the duties of a life tenant, including the payment of annual taxes and interest on incumbrances, and, where the trust estate consists in part of improved property, productive of revenue, and in part of unimproved property producing no revenue, the life tenant must pay the taxes on the unimproved property from the income derived from the revenue producing property so far as such income extends.

2. SAME.

Testatrix devised unimproved and improved real estate to a trustee, to pay the income to a daughter for life with remainder over; declared that the provisions respecting the payment of rents derived from the unimproved property and respecting the vesting of such property if unsold or the proceeds thereof if sold should be subject to the payment of all incumbrances existing on such property; and authorized the trustee to pay such incumbrances either from the proceeds of such property or from the income thereof. *Held*, that the person entitled to the income for life must pay out of the income derived from the improved realty the taxes assessed against the unimproved realty and the interest on the incumbrances thereon.

3. TRUSTS—ACCOUNTING BY TRUSTEE—COSTS—PERSONS LIABLE.

A trustee under a will whereby testatrix devised her improved and unimproved realty to the trustee to pay the income to his wife for life with remainder over and whereby she declared that the rents from the unimproved property and the proceeds thereof, if sold, should be subject to the payment of incumbrances, filed his account as trustee and charged himself with the payment of interest on the incumbrances on the unimproved property and taxes thereon accruing after the death of the testatrix. The remaindermen excepted to such items on the ground that it was incumbent on the life tenant to pay such interest and taxes. *Held*, that the costs incurred by the remaindermen in the Orphans' Court were properly payable out of the estate, but the estate should not be burdened with the costs of the appeal by the trustee from the decree sustaining the exceptions to the account, for such appeal was in the interest of the trustee individually or in the interest of his wife.

Opinion by Pitney, Ordinary.

CHANGES IN BOARD.

There have been three changes in the membership of this Board during the past year—the Honorable Charles C. Black was appointed a Judge of the Circuit Court, being succeeded by the Honorable Robert Carey, who was later appointed a Judge of the Court of Common Pleas of Hudson County, and in turn succeeded by the Honorable George M. McCarthy of Hudson County. We deem it but proper and fitting to put on record our feeling that in Judge Black's promotion to a wider field of public service this Board has met with a great loss. His long experience, great ability and wide knowledge in the law of taxation and tax matters made him very valuable to his colleagues as well as to the citizens having business before this Board.

Respectfully submitted,

CARL LENTZ, *President*,
E. A. ARMSTRONG,
HENRY J. IRICK,
THEODORE SIMONSON,
GEORGE M. McCARTHY,

Board of Equalization of Taxes of New Jersey.

APPENDIX.

1. Rules of the Board of Equalization of Taxes Regulating Practice on Appeal.

2. Rules of the Board of Equalization of Taxes for County Boards of Taxation.

3. Rules of the Board of Equalization of Taxes for the Guidance of Assessors.

4. Directory of County Boards of Taxation.

5. List of Assessors and Collectors in New Jersey.

6. Abstract of Ratables, Exemptions, Tax Rates, &c., in each Taxing District of the State.

BLANK FORMS.

Blank forms of "Petition of Appeal from Individual Assessments," of "Petition of Appeal of Taxing District or County," and of "Ordinary Form of Judgment," are omitted from this year's report by direction of the Commissioner of Reports. They may be obtained on application by letter or otherwise to the State Board of Equalization of Taxes, Trenton, New Jersey.

Rules of the Board of Equalization of Taxes of New Jersey.

REGULATING THE PRACTICE ON APPEAL.

1. The Board of Equalization of Taxes of New Jersey shall meet on the first Tuesday in April of each year, at the State House in the City of Trenton, at the hour of ten o'clock in the forenoon, and thereafter at such times to which adjournments are had or as may be fixed by order of the Board. All meetings shall be on Tuesdays, at the hour of ten o'clock in the forenoon, at the State House in the City of Trenton, unless the Board shall by order fix and determine from time to time other times and places in the State for such meetings.

2. The clerk of the Board shall keep full minutes and records of the proceedings of the Board.

3. A seal shall be procured, which shall be circular in shape, and around the outside margin thereof shall be the words: "Board of Equalization of Taxes of New Jersey," and in the center thereof a copy of the coat-of-arms of the State of New Jersey, which seal shall be the seal of the Board, and shall be used upon all certificates or processes issued by the Board.

4. Parties may appear before the Board in person, or by attorney or agent.

5. All matters before the Board shall be decided by vote, and three votes shall be required for the decision of any matter. The determination of the Board upon any matter shall be evidenced by a judgment, which must be signed by at least three members of the Board and filed with the clerk.

6. Any complaint made under and by virtue of the third section of the act creating this Board shall be by petition shortly and definitely setting forth the cause of complaint, and such notice thereof shall be given as the Board may determine, and unless complainant shall have served copy of said petition on the person or bodies affected thereby before filing the same with the Board, said complainant shall, with such notice, serve a copy of the petition.

7. All complaints, whether of individuals or corporations, as to assessment of property for taxes, shall be by written petition of appeal to be filed with the clerk of this Board on or before the first day of April following the assessment complained of, which petition shall shortly and definitely set forth the assessment complained of, the ground of complaint and the relief desired, and must be verified by the oath of the complainant.

8. The respondent shall have at least ten days' notice of the time and place of the hearing of petition, unless the Board shall in any case otherwise order, which notice shall be in the from of a citation issued by the clerk under the seal of the Board and served by complainant, and proof of such service filed with the clerk of the Board on or before the date fixed for such hearing.

9. Process of subpœna for the attendance of witnesses before the Board, under the seal of the Board, signed by the clerk, shall be issued by him when requested by either complainants or respondents. Such subpœnas shall be served in the same manner as are subpœnas to testify in the courts of law of this State, and witnesses shall be entitled to the same fees. Service of a notice attached to a subpœna in writing, addressed to any person named therein, requiring the production of any books, papers or documents to be designated therein, in the custody or under the control of such person at the time and place named in such subpœna, shall be equivalent to a *subpœna duces tecum*.

10. Five days' notice shall be given of any motion to be made before the Board concerning which a party in opposition to the applicant is entitled to be heard, for any Tuesday when the Board is sitting in Trenton.

11. Petitions shall be heard in the order of time in which the same are filed with the clerk, excepting that those of the State, counties, municipalities or taxing districts shall have preference over petitions of property owners.

12. At the hearing upon petition, complainant shall first produce such proof as desired to sustain the petition, to be followed by proofs on the part of the respondent, which the complainant may rebut if desired.

13. Any petition of appeal, made under the seventh section of the act creating this Board, shall be filed with the clerk

thereof within sixty days after the time of the committing of the grievance complained of, and the petitioner shall apply to the Board for an order as to the giving of notice and the taking of proceedings thereon.

14. The Board may from time to time refer any petition or any matter pending before it to one or more of its members for the purpose of taking testimony and reporting thereon to the Board for its action. At least five days' notice shall be given of the beginning of the taking of testimony in any such matter, but after the same is once commenced it may be continued from time to time in the discretion of the member or members taking the same.

15. All complaints of property owners, made under and by virtue of the fifth section of the act creating this Board, to correct errors, mistakes or omissions in the assessment, which corrections are consented to by the mayor or assessor of the municipality affected, shall be by petition, verified by the oath of the complainant, showing the facts constituting such error, mistake or omission.

16. These rules may be changed, altered, amended, repealed or annulled by the Board at any time.

17. Whenever an appeal shall be taken to this Board concerning any matter upon which a County Board of Taxation has formally acted, the petition of appeal shall recite that fact, and a service of the petition shall be made upon the County Board, through its president or secretary, and proof of such service endorsed on the petition of appeal, in the same manner as service and proof thereof are made upon the respondent taxing district.

18. Whenever an appeal is taken from the general assessment of property within a taxing district for the purpose of a readjustment of the apportionment of the State school and county taxes, a copy of the petition and notice of such action must be served upon every taxing district within the county.

Rules for County Boards of Taxation.

AS TO RULES, ORDERS AND DIRECTIONS.

All rules, orders and directions adopted by a County Board of Taxation shall forthwith be submitted to the Board of Equalization of Taxes of New Jersey, which may make any amendments, alterations or additions thereto. Such rules, orders and directions, so revised by the Board of Equalization of Taxes of New Jersey, shall be the rules, orders and directions of said County Board of Taxation, and shall not be repealed, amended or suspended in any case by said County Board of Taxation without the permission of the Board of Equalization of Taxes of New Jersey.

AS TO THE REVISION OF THE ASSESSMENT LIST AND DUPLICATE.

All increases or decreases in the assessed value of any property, or additions of any omitted property to any assessment list or duplicate, under section 4 of the act creating the County Boards of Taxation, may be made without notice to the owners of the property affected, before the delivery of the duplicate to the collector of the taxing district wherein such property is situate. All increases, decreases or additions made after the delivery of the duplicate to the collector, or after the first day of October, if the duplicate shall not have been delivered by that time, shall be made only on notice in writing to the assessor of the taxing district and to the owner of the property affected. Said notice shall designate a time and place at which persons interested in the proposed action may be heard, and shall be mailed to the post-office address of such assessor or owner, or served personally on them, at least five days before such hearing.

AS TO HEARING PETITIONS OF APPEAL.

The determination of a County Board of Taxation upon any matter shall be evidenced by a judgment, which must be signed by at least two members of the Board and attested by the secretary.

Each County Board of Taxation shall, before the first Tuesday in August, submit to the Board of Equalization of Taxes of New Jersey a proposed set of rules of procedure for the hearing and disposition of appeals. Such rules should follow, as far as practicable, the rules of procedure adopted by the Board of Equalization of Taxes of New Jersey, due regard being had for the peculiar conditions in and the needs of the county in which said rules are to be applied.

AS TO COMPLAINTS AGAINST ASSESSORS.

All complaints against assessors or persons charged with reviewing assessments under section 11 of the act creating the County Boards of Taxation shall be made in writing, signed by at least two members of the Board and attested by the clerk. Such complaint shall set forth the charges against the assessor, and shall have annexed thereto specifications of the acts relied upon to sustain such charges. A copy of the complaint and specifications shall be served upon said assessor, and proof of such service shall be endorsed upon the original complaint before filing with the Board of Equalization of Taxes of New Jersey.

RECOMMENDATIONS FOR RULES GOVERNING PRACTICE ON APPEAL.

1. The Board shall hold regular meetings at least once a month, which shall be at the county seat.

2. All meetings of the Board shall be held in its office at , unless engaged in hearing appeals in the taxing districts of the county.

3. Parties may appear before the Board in person or by attorney or agent.

4. All complaints shall be by petition setting forth the cause of complaint, and such notice shall be given as the Board may determine. The complainant shall have at least three days' notice of the time and place of hearing of petition, unless the Board shall otherwise order.

5. The Board may from time to time refer any petition on any matter pending before it to one or more of its members for the purpose of taking testimony and to report thereon to the Board for its action.

6. The Board shall keep record and minutes of all its meetings and of all hearings held by it.

Rules of the Board of Equalization of Taxes of New Jersey for the Guidance of Assessors.

1. It is hereby ordered by the Board of Equalization of Taxes of New Jersey, under and by virtue of the act entitled "An Act to abolish the State Board of Taxation and to create in lieu thereof a Board for equalization, revision, review and enforcement of tax assessments," approved March twenty-ninth, A. D., nineteen hundred and five (P. L. 1905, chapter 67), that hereafter, in all assessments of real estate in the taxing districts of this State, the assessor or other taxing officer whose duty it is by law to make such assessments, shall determine the true value of each parcel, lot or tract of real estate assessed in such taxing district, without the buildings and improvements, and shall note the same, and shall determine and note separately the true value of every house and other building or structure on each parcel, lot or tract of real estate, and the whole shall be added and carried out as the value of such parcel, lot or tract. It is hereby further ordered that this order shall apply to all property except farm property.

2. Whenever a deduction for debt is claimed from the valuation of personal property on account of a *bona fide* debt due and owing by a person in a taxing district, and the person or corporation to whom the indebtedness is due resides in another taxing district than the one in which the deduction is claimed, it shall be the duty of the assessor allowing the deduction forthwith to notify the assessor in the other taxing district of the name and address of the creditor, and direct him to make an assessment for such debt.

3. It shall also be the duty of the assessor of each taxing district in which a bank is located, the shares of which are held by owners in any other taxing districts, to notify the assessor of those other taxing districts where such owners reside that such bank shares are taxable in such taxing districts.

County Boards of Taxation.

ATLANTIC COUNTY BOARD OF TAXATION.

Dr. John R. Fleming, President.
Elias S. Reed.
William R. Harris.
Secretary, Franklin E. Smith, R. E. & Law Bldg., Atlantic City.

BERGEN COUNTY BOARD OF TAXATION.

Peter G. Zabriskie, President.
James H. Coe.
Henry D. Winton.
Secretary, Van Vorst Wells, Court Square Bldg., Hackensack.

BURLINGTON COUNTY BOARD OF TAXATION.

Joseph C. Kingdon, President.
George N. Wimer,
Thomas C. Shreve.
Secretary, Joseph Kaighn, Court House, Mount Holly, and Moorestown.

CAMDEN COUNTY BOARD OF TAXATION.

Irving Buckle, President.
Willard T. Gibbs.
Joseph E. Nowrey.
Secretary, James Macauley, Court House, Camden.

CAPE MAY COUNTY BOARD OF TAXATION.

Ellis H. Marshall, President.
Aaron W. Hand.
Stillwell H. Townsend.
Secretary, Wilbur E. Young, Anglesea.

CUMBERLAND COUNTY BOARD OF TAXATION.

Alex. R. Fithian, President.
Morris Davis.
Thomas Whitaker.
Secretary, Howard M. Dolbey, Pioneer Bldg., Bridgeton.

ESSEX COUNTY BOARD OF TAXATION.

Lathrop Anderson, President.
Laurence T. Fell.
Charles W. Heilmann.
Secretary, James A. Mungle, Court House, Newark.

GLOUCESTER COUNTY BOARD OF TAXATION.

Andrew J. Nichol, President.
Wilson T. Jones.
W. Harrison Livermore.
Secretary, Samuel Silver, Court House, Woodbury.

HUDSON COUNTY BOARD OF TAXATION.

James Allardice, President.
Joseph J. Giusto.
James E. Connolly.
Secretary, Joseph P. McLean, Court House, Jersey City.

HUNTERDON COUNTY BOARD OF TAXATION.

Charles N. Reading, President.
John C. Haynes.
H. M. Voorhees.

Secretary, Alexander B. Allen, Flemington.

MERCER COUNTY BOARD OF TAXATION.

Richard P. Wilson, President.
W. Holt Apgar.
J. Warren Fleming.

Secretary, Alex. McAlpin Phillips, Court House, Trenton.

MIDDLESEX COUNTY BOARD OF TAXATION.

William Schlessinger, President.
Frank Crowther.
B. F. Samsel.

Secretary, William A. Spencer, Perth Amboy.

MONMOUTH COUNTY BOARD OF TAXATION.

William T. Hoffman, President.
Richard W. Herbert.
William K. Devereux.

Secretary, Charles L. Stout, Court House, Freehold.

MORRIS COUNTY BOARD OF TAXATION.

Charles A. Baker, President.
Edward J. Cahill.
Edward A. Quayle.

Secretary, John M. Mills, Court House, Morristown.

OCEAN COUNTY BOARD OF TAXATION.

A. O. S. Havens, President.
J. Horace Sprague.
Dr. Joshua Hilliard.
Secretary, Harry T. Hagaman, Lakewood.

PASSAIC COUNTY BOARD OF TAXATION.

George Wurts, President.
Bernard J. Roegiers.
Arthur S. Corbin.
Secretary, William H. Young, Court House, Paterson.

SALEM COUNTY BOARD OF TAXATION.

D. Harris Smith, President.
Charles Mecum.
John C. Ward.
Secretary, Samuel C. Allen, Court House, Salem, and Woodstown.

SOMERSET COUNTY BOARD OF TAXATION.

P. V. D. Van Doren, President.
N. B. Smalley.
S. A. Kenney.
Secretary, T. G. Winsor, Somerville.

SUSSEX COUNTY BOARD OF TAXATION.

Henry C. Hunt, President.
Patrick J. Dolan.
Andrew J. Van Blarcom.
Secretary, O. E. Armstrong, Newton.

UNION COUNTY BOARD OF TAXATION.

C. C. Pollard, President.
F. H. Andrews.
M. M. Scudder.

Secretary, Edward Leroy Mack, Court House, Elizabeth.

WARREN COUNTY BOARD OF TAXATION.

Jacob S. Stewart, President.
Marvin A. Pierson.
William J. Barker.

Secretary, Ulysses G. Pursell, 96 Main Street, Phillipsburg.

List of Assessors and Collectors in New Jersey.

Assessors and Collectors in Atlantic County.

County Collector, LEVI ALBERTSON, Atlantic City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Absecon—		
First Ward	John L. Clark, Absecon	Daniel Walters, Absecon.
Second Ward	Henry Alexander, Absecon	
Atlantic City—		
First District	D. R. Barrett, Atlantic City	William Lowry, Jr., Atlantic City.
Second District	John S. Leeds, Atlantic City	
Third District	Howard Cloud, Atlantic City	
Brigantine City—		
First Ward	David Holdskom, Brigantine	F. W. Willetts, Brigantine.
Second Ward	Thomas Burke, Brigantine	
Buena Vista	Alfred Pennock, Vineland, R. F. D.	D. Corsiglia, Vineland.
Egg Harbor City	H. G. Regensburg, Egg Harbor City	Charles Kroekel, Egg Harbor City.
Egg Harbor	Geo. S. Winner, Scullville	G. Jeffries, Scullville.
Galloway	John E. Smith, Oceanville	Fred W. Somers, Oceanville.
Hamilton	Harry Jenkins, Mays Landing	C. W. Abbott, Mays Landing.
Town of Hammonton	E. H. Strickland, Hammonton H. L. Monfort, Hammonton George Berry, Hammonton	A. B. Davis, Hammonton.
Linwood Borough	R. J. Somers, Linwood	A. S. Scull, Linwood.
Longport Borough	Wilton D. Jackson, Longport	Bolton E. Steelman, Longport.
Mullica	Jesse Abbott, Nesco	Jos. E. Abbott, Nesco.
Northfield City—		
First Ward	C. W. Justice, Northfield	Elva T. Fifield, Northfield.
Second Ward	Chas. Sheppard, Northfield	
Pleasantville Borough	Japhet Price, Pleasantville	Wm. Z. Adams, Pleasantville.
Port Republic City—		
First Ward	Wm. T. Gould, Port Republic	Jos. C. Bowen, Port Republic.
Second Ward	Wilbur Hickman, Port Republic	
Somers Point Borough		
First Ward	Absalom H. Higbee, Somers Point	John B. Fassio, Somers Point.
Second Ward	John McGarrigel, Somers Point	
South Atlantic City	W. H. Whitaker, S. Atlantic City	A. Gertzen, Jr., S. Atlantic City.
Ventnor City	Lucius Wright, Ventnor	James G. Scull, Ventnor.
Weymouth	F. R. McKeague, Tuckahoe	G. T. Dukes, Tuckahoe.
Folsom Borough	C. E. Kramer, Folsom	Thomas Chalmers, Folsom.

Assessors and Collectors in Bergen County.

County Collector, ORRIN S. TRALL, Hillsdale.

Taxing District. (Townships).	Assessor—P. O. Address.	Collector—P. O. Address.
Franklin	D. P. Snyder, Midland Park	A. Losier, Campgaw.
Harrington	Emil Kober, Northvale	D. S. Firensi, Northvale.
Hillsdale	J. W. Kinmouth, Hillsdale	N. Haring, Hillsdale.
Hohokus	James Devine, Mahwah	John Ackerman, Ramsey, R. F. D. No. 1
Lodi	Julius Pries, Wood Ridge	W. C. Roth, Wood Ridge.
Midland	J. D. Bogert, Ridgewood	E. M. Pell, Ridgewood.
New Barbadoes	W. P. Ellery, Hackensack	Geo. Van Buskirk, Hackensack.
Orvil	Chas. Pfitzner, Waldwick	J. W. Quackenbush, Waldwick.
Overpeck	W. H. Hunter, Ridgefield Park	G. J. Smith, Ridgefield Park.
Palisades	Walter Thomas, New Milford	Joseph Arnold, New Milford.
Ridgewood	F. M. Stevens, Ridgewood	C. W. Morris, Ridgewood.
Rivervale	C. H. DeVoe, Westwood	A. C. Holdrum, Westwood.
Saddle River	I. A. Hopper, Fairlawn	G. Demarest, Ridgewood, R. F. D.
Teaneck	P. I. Ackerman, Hackensack, R. F. D.	G. M. Heroy, Englewood, R. F. D.
Union	T. E. Buckley, Kingsland	Elbert M. Smith, Kingsland.
Washington	Paul C. Schults, Westwood	J. B. Bloomer, Westwood.
City of Englewood—		
First Ward	G. L. Miller, Englewood	Charles Barr, Englewood.
Second Ward	E. B. Gorham, Englewood	
Third Ward	D. G. Bogert, Englewood	
Fourth Ward	J. J. Coakley, Englewood	
(Boroughs).		
Allendale	John Yoemans, Allendale	J. H. Ackerman, Allendale.
Alpine	Edward Kohler, Alpine	H. D. Gerke, Alpine.
Bergenfield	L. W. Price, Bergenfield	Percey Sneden, Bergenfield.
Bogota	A. B. Bogert, Bogota	V. J. Ludwig, Bogota.
Carlstadt	Philip Sheridan, Carlstadt	Jacob Ullmann, Carlstadt.
Cliffside Park	J. S. McAuley, Cliffside Park	G. W. Laird, Cliffside Park.
Closter	G. W. Walton, Closter	F. C. Walsh, Closter.
Cresskill	J. W. Flecke, Cresskill	C. B. Case, Cresskill.
Delford	C. H. Storms, Oradell	F. H. Waite, River Edge.
Demarest	G. V. Morton, Demarest	Frank Achillies, Demarest.
Dumont	Stanley Clark, Dumont	B. C. Fessenden, Dumont.
East Rutherford	F. P. Levsen, East Rutherford	P. A. Jeanneret, Rutherford.
Edgewater	J. F. Greenwood, Edgewater	Chas. Van Gilder, Edgewater.
Englewood Cliffs	J. G. Ropes, Englewood Cliffs	B. Westervelt, Fort Lee.
Etna	H. I. Angell, Etna	J. Ackerman, Etna.
Fairview	G. E. Dods, Fairview	J. J. Bagley, Fairview.
Fort Lee	J. H. Mannix, Fort Lee	Chas. Bender, Fort Lee.
Garfield	W. D. McNair, Garfield	James Stewart, Garfield.
Glen Rock	G. T. Hopper, Ridgewood	Peter Van Winkle, Ridgewood.
Harrington Park	S. W. Downing, Harrington Park	C. E. Cooper, Harrington Park.
Hasbrouck Heights	Chas. Boesch, Hasbrouck Heights	C. I. Basire, Hasbrouck Heights.
Haworth	H. E. Crocker, Haworth	Wm. Milne, Jr., Haworth.
Leonia	J. H. Clark, Leonia	F. H. Trow, Leonia.
Little Ferry	Louis Brayer, Little Ferry	J. Nally, Little Ferry.
Lodi	Jacob Van Hook, Lodi	Stephen Massey, Lodi.
Maywood	P. P. Ackerman, Maywood	Chas. Strube, Maywood.
Midland Park	W. H. Rackett, Midland Park	H. Sluyter, Maywood.
Montvale	G. F. Hering, Montvale	I. E. DeVallant, Montvale.
North Arlington	J. G. Miller, North Arlington	Frank Eckardt, North Arlington.
Norwood	W. H. Demarest, Norwood	A. D. Heckert, Norwood.
Oakland	J. A. Terhune, Oakland	G. P. Garrison, Oakland.
Old Tappan	R. B. Haring, Tappan, N. Y.	W. H. Mence, Rivervale.
Orvil	W. H. Deer, Hohokus	I. B. Keiser, Hohokus.

Taxing District. (Boroughs)	Assessor—P. O. Address.	Collector—P. O. Address.
Palisades Park	W. R. Romaine, Palisades Park	J. Brinkerhoff, Palisades Park.
Park Ridge	J. V. De Groff, Park Ridge	Lorenzo Cole, Park Ridge.
Ramsey	D. S. Wanamaker, Ramsey	Charles May, Ramsey.
Ridgefield	John White, Ridgefield	W. B. Pugh, Ridgefield.
Riverside	F. C. Koehler, North Hackensack	Henry Voorhis, River Edge.
Rutherford	C. L. Crear, Rutherford	R. A. Brunner, Rutherford.
Saddle River	A. H. Ackerman, Saddle River	A. Mowerson, Saddle River.
Tenafly	Alfred Jarvis, Tenafly	C. J. Coyte, Tenafly.
Upper Saddle River	Henry Zabriskie, Allendale	J. D. Carlough, Ramsey.
Wallington	W. H. McMahon, Wallington	P. E. DeKyser, Wallington.
Westwood	Nicholas Cleveland, Westwood	E. P. Voorhis, Westwood.
Woodcliff	J. H. Wortendyke, Woodcliff	Oscar Nelson, Woodcliff.
Woodridge	E. H. Pirovano, Wood Ridge	A. Gramlich, Wood Ridge.

Assessors and Collectors in Burlington County.

County Collector, JOSEPH POWELL, Mount Holly.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Bass River	Edward E. Cramer, New Gretna	R. A. Mathis, New Gretna.
Beverly City	Fred. J. Lauinger, Beverly	B. Franklin Soby, Beverly.
Beverly Township	Joseph B. Carter, Delanco	Frank A. Shaw, Delanco.
Bordentown City	Fred. W. Taylor, Bordentown	Milton R. Cox, Bordentown.
Bordentown Township	Wm. H. Haines, Columbus	Wm. H. Haines, Bordentown.
Burlington City	John A. Armstrong, Burlington	Chas. M. Scholey, Burlington.
Burlington Township	Thos. B. Gandy, Burlington	Jas. C. McCormick, Burlington.
Chester	Geo. W. Heaton, Moorestown	Isaac Lippincott, Moorestown.
Chesterfield	Wm. Wallace, Crosswicks	Howell Stillwell, Crosswicks.
Cinnaminson	Thomas E. Steele, Palmyra	Wm. F. Morgan, Palmyra.
Delran	Geo. Friday, Riverside, R. F. D	W. E. Newkirk, Bridgeton, P. O
Easthampton	Chas. F. Holzbaur, Jr., Smithville	Frank E. Barnaby, Smithville.
Evesham	Wm. F. Powell, Marlton	Wm. H. Zelley, Marlton.
Fieldsboro	James Hamilton, Fieldsboro	Wm. Leatherbury, Fieldsboro.
Florence	Byron Carty, Florence	Wallace Fewkes, Florence.
Lumberton	Edwin C. Davis, Lumberton	Newton P. Drennon, Lumberton.
Mansfield	Joseph H. Armstrong, Columbus	Content Ingling, Columbus.
Medford	Wm. M. Potts, Medford	Fred. W. Branin, Medford.
Mount Laurel	Benj. M. Haines, Moorestown	Charles Andrews, Moorestown.
New Hanover	Chas. Remine, Wrightstown	John M. Bowker, Cookstown.
Northampton	Walter T. Stewart, Mt. Holly	Frank S. Davis, Mt. Holly.
North Hanover	Pearson Taylor, Wrightstown	Joseph Forman, Cream Ridge, R. F. D. 1.
Palmyra	F. Blackburn, Palmyra	Wm. B. Strong, Palmyra.
Pemberton Borough	Isaiah G. Pope, Pemberton	Wilson D. Hunt, Pemberton.
Pemberton Township	Barclay C. Seeds, Pemberton	Wm. H. Reeves, New Lisbon.
Riverside	Charles Heiss, Riverside	Wm. W. Wilkerson, Riverside.
Riverton Borough	Charles G. Davis, Riverton	Chas E. Earp, Riverton.
Shamong	Mahlon T. Prickett, Indian Mills	Jas. M. Armstrong, Indian Mills.
Southampton	C. G. Naylor, Vincentown	Wm. D. Haines, Vincentown.
Springfield	John B. Tilton, Wrightstown	Thos. B. Allinson, Burlington, R. F. D.
Tabernacle	George H. Wisham, Vincentown, R. F. D. No. 2	Carleton Haines, Vincentown, R. F. D. No. 2.
Washington	John R. Koster, Green Bank	Jesse A. Ford, Green Bank.
Westampton	Hudson B. Haines, Mt. Holly	Firman Dubell, Mt. Holly.
Willingboro	Walter W. Van Sciver, Beverly, R. F. D.	Joseph E. Bishop, Beverly, R. F. D.
Woodland	Andrew Bozarth, Chatsworth	John Applegate, Chatsworth.

Assessors and Collectors in Camden County.

County Collector, JOHN W. SELL, Camden.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Audubon	George L. Brown, Audubon.	Conrad H. Mills, Audubon.
City of Camden	John Wells, Pres., Camden. John W. Donges, Camden. Wm. H. Sparks, Camden. Wm. B. Ellis, Camden. Lewis H. Stehr, Camden.	John S. Roberts, Camden.
Centre	John H. Jackson, Magnolia.	William F. Ogden, Mt. Ephraim.
Collingswood Borough	Harry S. Woods, Collingswood.	Robert S. Duff, Collingswood.
Chesilhurst Borough	Jacob T. Humphries, Chesilhurst.	Simon Kohout, Chesilhurst.
Clementon	George W. Evans, Lindenwold.	John C. Jaggard, Clementon.
Delaware	William Graff, Haddonfield.	Jos. Peacock, Haddonfield.
Gloucester	Martin Schubert, Kirkwood.	E. F. Pine, Blackwood.
Gloucester City	Chas. A. McElhone, Gloucester City.	Thos. J. Foley, Gloucester City.
Haddonfield Borough	Wm. H. Harrison, Haddonfield.	Chas. E. Magill, Haddonfield.
Haddon	Jas. St. C. Williams, Westmont.	Wm. A. Wilkinson, Westmont.
Hadden Heights Boro.	Jos. A. Patton, Haddon Heights.	Harold E. Rogers, Haddon Heights.
Merchantville Boro.	M. B. Ruddrow, Merchantville.	Harry K. Oakford, Merchantville.
Oaklyn Borough	Paul F. Newhall, Oaklyn.	Howard T. Justice, Oaklyn.
Pensauken	Harry E. Horner, Merchantville	H. M. Hatch, Delair.
Voorhees	S. H. Gardiner, Ashland.	C. W. Braddock, Gibbsboro.
Winslow	Joseph Graham, Cedar Brook.	Samuel Butler, Tansboro.
Wood Lynne Borough	R. A. Rockhill, Wood Lynne	Wm. H. Widerman, Wood Lynn.e
Waterford	C. D. Heath, Berlin.	Paul L. Heggan, Waterford.

Assessors and Collectors in Cape May County.

County Collector, JOSEPH I. SCULL, Ocean City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Avalon Borough.	Lewis C. Canfield, Avalon	W. A. Smith, Avalon.
Cape May City	Chas. T. Campbell, Cape May.	Sol Needles, Cape May.
Dennis	I. S. Townsend, Clermont.	H. M. Carroll, Dennisville.
Holly Beach Borough	W. E. Forcum, Holly Beach.	B. F. Barker, Holly Beach.
Lower	J. P. MacKissic, Cape May City.	Chas. Bohm, Cape May City.
Middle	Joseph Camp, Pierces.	C. Corson, Cape May Court House.
North Wildwood Boro.	R. Bright, Anglesea.	E. M. Shivers, Anglesea.
Ocean City—		
First Ward.	Henry T. Foulds, Ocean City.	N. Corson, Ocean City.
Second Ward.	E. B. English, Ocean City.	
Sea Isle City—		
First Ward.	Chas. Peterson, Sea Isle City.	Daniel H. Wheaton, Sea Isle City.
Second Ward.	Robert T. Short, Sea Isle City.	
South Cape May	A. J. Rudolph, South Cape May.	H. H. Walton, Cape May.
Upper	W. S. Shaw, Tuckahoe.	H. P. Mickle, Petersburg.
W. Cape May Borough	Bolton Eldredge, Eldredge.	J. W. Eldredge, Eldredge.
Wildwood Borough.	W. H. Washburn, Wildwood.	J. DuBois, Wildwood.
Woodbine Borough.	Wm. L. Lipman, Woodbine.	M. Lipman, Woodbine.
Cape May Point Boro.	Chas. H. Foster, Cape May Point.	J. Kromer, Cape May Point.

Assessors and Collectors in Cumberland County.

County Collector, E. P. BACON, Bridgeton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Bridgeton	Harry B. Banford, Bridgeton Waters B. Hurff, Jr., Bridgeton V. E. Edwards, Bridgeton	Andrew Zane, Bridgeton.
City of Millville—		
First Ward	Joshua E. Cossaboon, Millville	John C. Vanaman, Millville.
Second Ward	Charles Reeves, Jr., Millville	W. J. Simmerman, Millville.
Third Ward	Chas. E. Finch, Millville	Thomas Norton, Millville.
Fourth Ward	E. C. Beebe, Millville	Jesse McHenry, Millville.
Vineland Borough	John E. Ruhl, Vineland	W. S. Brown, Vineland.
Commercial	Walter C. Riggins, Port Norris	L. Robbins, Jr., Port Norris.
Deerfield	E. R. Parvin, Deerfield	H. L. Woodruff, Bridgeton, R. F. D. 6.
Downe	Sheppard Campbell, Newport	C. E. Gaskill, Newport.
Fairfield	J. B. Mulford, Fairton	J. T. Whiticar, Fairton.
Greenwich	J. W. Butler, Greenwich	Joseph Lowe, Greenwich.
Hopewell	Walter L. Minch, Shiloh	J. S. Ayars, Roadstown.
Landis	Henry Taylor, Vineland	Edgar R. Jones, Vineland.
Lawrence	F. B. Sheppard, Cedarville	W. M. Brown, Cedarville.
Maurice River	Henry Reeves, Jr., Leesburg	Clarence B. Wills, Port Elizabeth.
Stow Creek	B. M. Bonham, Shiloh	Charles H. Fox, Shiloh.

Assessors and Collectors in Essex County.

County Collector, P. J. MCGUINNESS, Newark.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Newark	A. W. Swain, Newark Philip Lowy, Newark John Howe, Newark John F. Carroll, Newark Thomas Preston, Newark	R. L. Ross, Newark.
City of Orange	Albert E. Robinson, Orange Max M. Mohor, Orange Wm. B. Youmans, Orange	Frank G. Coughtry, Orange.
City of East Orange	Philip C. Williams, East Orange D. C. Whitman, Jr., East Orange Wm. F. Poucher, East Orange	Louis McCloud, East Orange.
Town of West Orange	Augustus Brandis, Jr., West Orange Newell M. Smith, West Orange Joseph K. Field, West Orange	Frank A. O'Connor, West Orange.
Town of Bloomfield	Wm. R. Raab, Bloomfield Robt. R. Rawson, Bloomfield Allen Andrew, Bloomfield	Fank Foster, Bloomfield.
Town of Montclair	Wm. M. Taylor, Montclair Robt. B. Harris, Montclair Wm. B. Jacobus, Montclair	Howard S. Sigler, Montclair.
Town of Nutley	Henry M. Whitfield, Nutley	A. H. Van Riper, Nutley.
Town of Irvington	C. W. Pfeil, Irvington G. F. Brandenburgh, Irvington James H. Mortland, Irvington	G. B. Adams, Irvington.
S. Orange Village	Joseph Arnold, South Orange	Joseph Arnold, S. Orange.
South Orange Township	Thomas C. Baker, Maplewood	Joseph H. Osborn, Hilton.
Belleville	H. W. Underwood, Belleville	A. H. Osborne, Belleville.
Caldwell Township	Theodore Vincent, Caldwell	Thomas Pier, Fairfield.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Caldwell Borough	Isaac E. Baldwin, Caldwell	A. P. Clark, Caldwell.
Livingston	H. H. Haven, Livingston	Chas. M. Squires, Livingston.
Milburn	J. M. Drake, Milburn	G. H. Clarke, Milburn.
Cedar Grove	John J. Vreeland, Cedar Grove	C. H. Jacobus, Cedar Grove.
Verona Borough	Austin E. Hedden, Cerona	Raymond Keifer, Verona.
N. Caldwell Borough	Frank Francisco Caldwell	Wm. J. Henderson, Caldwell.
W. Caldwell Borough	Edw. H. Baldwin, Caldwell	Albert Brugler, Caldwell.
Glen Ridge Borough	W. E. Smith, Glen Ridge	Frank Benson, Glen Ridge.
Essex Fells Borough	Thomas J. Smith, Essex Fells	J. A. Speer, Caldwell.
Roseland	J. H. M. Cook, Essex Fells	Walter Baldwin, Roseland.

Assessors and Collectors in Gloucester County.

County Collector, GEORGE E. PIERSON, Woodbury.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Clayton Borough	Joseph Paul, Clayton	Wm. C. Shreve, Clayton.
Deptford	C. C. Headley, Westville	Wm. C. Allen, Westville.
Elk	Samuel L. Seran, Aura	J. W. Hughes, Hardingville.
East Greenwich	J. C. Dawson, Mickleton	Frank D. Henry, Clarksboro.
Franklin	H. C. Richman, Malaga	L. T. Hallock, Iona.
Glassboro	J. T. Abbott, Glassboro	M. M. Campbell, Glassboro.
Greenwich	Jacob M. Allen, Gibbstown	Henry Heisleinter, Gibbstown.
Harrison	Eli Heritage, Richwood	Albert Parker, Mullica Hill.
Logan	S. B. Platt, Bridgeport	J. S. Truitt, Bridgeport.
Mantua	Wm. S. Hurff, Sewell	Thomas C. Dilkes, Mantua.
Monroe	John W. McClure, Williamstown	A. F. Cliver, Williamstown.
National Park Borough	Wm. Sandos, National Park	Dennis Blake, National Park.
Paulsboro Borough	Jacob Ballinger, Paulsboro	Wm. H. Flowers, Jr., Paulsboro.
Pitman Borough	C. W. Sickler, Pitman	William Collins, Pitman Grove.
South Harrison	D. C. Lippincott, Harrisonville	S. S. Conover, Harrisonville.
Swedesboro Borough	Wilbert Batten, Swedesboro	E. M. Zane, Swedesboro.
Washington	G. D. Nicholson, Turnerville	Brooks Hurf, Hurfville.
Wenonah Borough	Jesse W. English, Wenonah	G. H. Busby, Wenonah.
West Deptford	James Carter, Thorofare, R. F. D. 1	Chas. A. Hilyard, Westville.
Woodbury City	Arthur Starr, Woodbury	E. Redfield, Woodbury.
Woolwich	H. C. Howey, Swedesboro	H. W. Ridgway, Swedesboro.

Assessors and Collectors in Hudson County.

County Collector, STEPHEN M. EGAN, Jersey City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Jersey City	Thomas J. Carroll, Jersey City. James Hennessey, Jersey City. Julius C. Wittpenn, Jersey City.	Robert Davis, Jersey City.
City of Hoboken	F. William Bender, Hoboken. Thomas Coughlin, Hoboken. Henry Lohmann, Jr., Hoboken. Haddon Ivins, Hoboken. Charles Guaraglia, Hoboken.	Richard Bowes, Hoboken.
City of Bayonne	Aries P. Brooke, Bayonne	Robert Gardner, Bayonne.
North Bergen	Geo. Bruce, Jr., West Hoboken, P. O.	R. G. Weinke, N. Bergen.
Secaucus Borough	John Possehl, Secaucus	E. A. Kisewetter, Secaucus.

Taxing District.	Assessor—P. O. Address.	Collector—P, O. Address.
Town of West Hoboken	Edward McDermott, West Hoboken James A. Smith, West Hoboken James G. Cranwell, West Hoboken	Robert G. Taylor, West Hoboken.
Town of West New York	Philip Bindernagle, West New York	Geo. F. Rover, Weehawken.
Town of Union	Joseph Krienert, Town of Union Charles Singer, Town of Union William E. McCarty, Town of Union	Louis C. Neuscheller, Town of Union.
Weehawken	John M. Hannon, Weehawken	John Callery, Sta. I, Hoboken.
Guttenberg	Charles C. Gent, Guttenberg	Henry E. Lang, Guttenberg.
Town of Kearny	Louis W. Wilson, Arlington Wm. E. Maynard, Arlington Adolph Amann, Arlington	William Logan, Kearny.
Harrison	Francis McSorley, Harrison	Bernard P. Walsh, Harrison.
East Newark Borough	John H. Martin, East Newark	Robert E. Marshall, East Newark.

Assessors and Collectors in Hunterdon County.

County Collector, LEWIS C. POTTS, Three Bridges, R. F. D.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Alexandria	John C. Wilson, Everittstown	J. D. Hoppock, Mt. Pleasant.
Bethlehem	G. C. Lott, Junction, R. F. D.	Mansfield Lott, Junction.
Bloomsbury Borough	Frank Apgar, Bloomsbury	Geo. A. Hackett, Bloomsbury.
Clinton	Bergen B. Berkaw, Annandale	Jas. B. Rockafellow, Lebanon, R. F. D.
Town of Clinton	John Carpenter, Clinton	William Teats, Clinton.
Delaware	David L. Holcombe, Lambertville	Hiram D. Hoppock, Flemington, R. F. D. No. 2.
East Amwell	Jos. A. Snook, Hopewell, R. F. D.	E. H. Silvers, Ringoes.
Franklin	Elwood Nixon, Quakertown	Sylvester Reed, Pittstown.
Frenchtown Borough	Alfred Curtis, Frenchtown	Wm. P. Loper, Frenchtown.
High Bridge Borough	Bloomfield Apgar, High Bridge	Wm. H. Neighbor, High Bridge.
Holland	H. B. Vansyckel, Mt. Pleasant	John C. Stem, Milford.
Junction Borough	Richard Everitt, Junction	D. Watson Anderson, Junction.
Kingwood	Samuel J. Snyder, Frenchtown	James Ashcroft, Baptistown.
Lambertville—		
First Ward	Jas. A. Cleary, Lambertville	H. K. Kramer, Lambertville.
Second Ward	Joseph E. Bayard, Lambertville	
Third Ward	Edward A. Thowe, Lambertville	
Lebanon	George H. Castner, Califon, R. F. D. 1	Austin J. Castner, Changewater.
Raritan	Wm. S. Buchanan, Flemington	Samuel F. Case, Flemington.
Village of Flemington	Wm. S. Buchanan, Flemington	Samuel F. Case, Flemington.
Readington	John W. Opie, Three Bridges	Morris R. Cook, White House Station.
Stockton Borough	Wm. P. Mason, Stockton	Peter A. Sheppard, Stockton.
Tewksbury	Hezekiah Philhower, Califon	H. T. Craig, New Germantown.
Union	Morris Stockton, Pattenburg	J. H. Hawk, Junction, R. F. D.
West Amwell	G. H. Carr, Lambertville, R. F. D. No. 2.	Edw. B. Holcombe, Lambertville, R. F. D. No. 1.

Assessors and Collectors in Mercer County.

County Collector, E. P. MOUNT, Trenton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Ewing	W. H. Cadwellader, Trenton, R. F. D. 1.	Lewis E. Anderson, Trenton, R. F. D. 1
East Windsor	S. L. Mount, Etra	W. C. Black, Hightstown.
Hamilton	J. T. Allinson, Yardville	V. N. Cubberly, Hamilton Square.
Hightstown Borough	A. V. Pierson, Hightstown	H. G. Mason, Hightstown.
Hopewell	Chas. H. Hart, Titusville	T. R. Voorhees, Harbourton.
Hopewell Borough	S. H. Holcombes, Hopewell	Howard L. Stout, Hopewell.
Lawrence	F. Pierson, Lawrenceville	Chas. Smith Lawrenceville.
Pennington Borough	J. Q. McPherson, Pennington	G. W. Clendenning, Pennington.
Princeton	Alex. L. Berrien, Princeton	J. C. Stryker, Princeton.
Princeton Borough	Wm. C. Zapf, Princeton	G. R. Murray, Princeton.
City of Trenton	Benjamin Godshalk, Trenton. E. Clifford Wilson, Trenton. Chas. D. Geller, Trenton. John P. Dullard, Trenton. E. M. Reading, Trenton.	Andrew J. Berrien, Trenton.
Washington	C. N. Hutchinson, Robbinsville	J. B. Yard, Robbinsville.
West Windsor	Clark W. Hutchinson, Dutch Neck	D. D. Bergen, Princeton Junction.

Assessors and Collectors in Middlesex County.

County Collector, H. RAYMOND GROVES, New Brunswick.

Taxing District.	Assessors—P. O. Address.	Collector—P. O. Address.
City of New Brunswick	Morris C. Ross, New Brunswick. Wm. Van Sickle, New Brunswick. Lewis Board, New Brunswick.	W. Frank Parker, New Brunswick.
South Brunswick	William Perkins, Kingston	James McDowell, Deans.
East Brunswick	Henry Warnsdorfer, New Brunswick, R. F. D. No. 5.	John H. Dill, Spotswood.
North Brunswick	Isaac V. Williamson, New Brunswick, R. F. D. No. 5.	John A. Bodine, Franklin Park.
Cranbury	A. M. Davison, Cranbury	Wm. F. Perrine, Cranbury.
Monroe	R. R. Vandenburgh, Prospect Plains	Elmer H. Dey, Prospect Plains.
Madison	D. Halstead Brown, Old Bridge	Edw. Barker, Matawan, R. F. D.
Sayreville	Thomas Creamer, Sayreville	P. F. McCutcheon, Sayreville.
City of South Amboy	Edw. Gallagher, South Amboy	Alfred T. Kerr, South Amboy.
City of Perth Amboy	William A. Crowell, Perth Amboy. Math. Weirup, Perth Amboy Joseph Massopust, Perth Amboy.	Richard F. White, Perth Amboy.
Woodbridge	Peter K. Edgar, Woodbridge	L. M. Campbell, Woodbridge.
Piscataway	Geo. W. Coriell, New Market	Wm. B. LaRue, Bound Brook.
Raritan	Wm. T. Woerner, New Brunswick, R. F. D. No. 1.	E. B. Tappen, New Brunswick, R. F. D. No. 1.
Dunellen Borough	J. H. L. Peters, Dunellen	Isaac J. Stites, Dunellen.
Helmetta Borough	Clarence M. Thorne, Helmetta	Arthur H. Clemons, Helmetta.
Jamesburg Borough	Wm. E. Paxton, Jamesburg	John Erhart, Jamesburg.
Milltown Borough	Conrad Richter, Milltown	Conrad Wagner, Milltown.
South River Borough	James C. Bowne, South River	Geo. Allgair, South River.
Metuchen Borough	Wm. Van Siclen, Metuchen	W. T. McAdams, Metuchen.
Highland Park Borough	Louis Leitheiser, New Brunswick	Anthony J. Gebgardt, New Brunswick.
Roosevelt Borough	Wm. D. Carey, Carteret	Chas. A. Brady, Carteret.
Spotswood	Thomas J. Brown, Spotswood	John H. Dill, Spotswood.

Assessors and Collectors in Monmouth County.

County Collector, A. T. APPLEGATE, Freehold.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
(Townships.) —		
Atlantic	Frank E. Heyn, Colt's Neck	Chas. Sherman, Colt's Neck.
Eatontown	Douglas Riddle, Oceanport	J. W. Johnson, Eatontown.
Freehold	Clark Conine, Freehold	E. I. Vanderveer, Freehold.
Holmdel	V. D. Kenney, Holmdel	Daniel I. Stillwell, Hazlet.
Howell	James H. Butcher, Ardena	Joseph L. Donahoy, Turkey.
Manalapan	W. Denise Herbert, Englishtown	W. G. Conover, Englishtown.
Marlboro	W. C. McElwaine, Englishtown	J. D. Honce, Wickatunk.
Matawan	Richard Heuser, Cliffwood	M. E. Haley, Matawan.
Middleton	Omar Sickles, Navesink	G. C. Morris, New Monmouth.
Millstone	Geo. J. Ely, Cranbury	R. G. Strahan, Clarksburg.
Neptune	Wm. R. O'Brien, Asbury Park, R. F. D.	W. H. Gravatt, Asbury Park.
Ocean	Harry G. Van Note, Oakhurst	John F. Wolley, Oakhurst.
Raritan	Daniel H. Robertson Keyport	Geo. B. Roberts, Keyport.
Shrewsbury	Abram T. Bennett, Fair Haven	B. J. Parker, Red Bank.
Upper Freehold	Wm. Quicksill, Hornerstown	C. Gordon Hyers, Allentown.
Wall	Geo. E. Rogers, Belmar	R. C. Thompson, Allenwood.
(Boroughs.)		
Atlantic Highlands	E. H. Cook, Atlantic Highlands	H. A. Hendrickson, Atlantic Highlands
Allentown	Geo. A. Longshore, Allentown	Edw. Dilatush, Allentown.
Allenhurst	Geo. C. Allen, Allenhurst	E. H. Ward, Jr., Allenhurst.
Avon-by-the-Sea	F. R. Casner, Avon	Leroy Sofield, Avon.
Belmar	Geo. C. Titus, Belmar	Abram Borton, Belmar.
Bradley Beach	Geo. M. Bennett, Bradley Beach	P. W. Manion, Bradley Beach.
Deal	W. A. Palmateer, Deal	A. M. Scheffey, Deal
Englishtown	Ira D. Hulshart, Englishtown	J. L. Hulse, Englishtown.
Farmingdale	R. B. Tilton, Farmingdale	John R. Allaire, Farmingdale.
Highlands	Abram J. Parker, Highlands	Grandin V. Johnson, Highlands.
Keyport Borough	W. Con. Smith, Keyport	John S. Hendrickson, Keyport.
Manasquan	John M. Allen, Manasquan	E. M. Goddard, Manasquan.
Matawan	Bert Cartan, Matawan	Wm. A. Fountain, Matawan.
Monmouth Beach	Geo. Robbins, East Long Branch	John M. Wood, Jr., Monmouth Beach.
Neptune City Borough	J. R. Clayton, Avon	Chas. S. Abbott, Avon.
Red Bank Borough	Albert T. Ivans, Red Bank	Wm. M. Thompson, Red Bank.
Seabright	James A. Ryan, Seabright	D. W. Bedford, Seabright.
Spring Lake	Jos. C. Kulp, Spring Lake	Wm. W. Trout, Spring Lake.
Rumson	Victor A. Ligier, Oceanic	Tunis S. Barriclow, Oceanic.
West Long Branch	Fred A. Beale, Long Branch, R. F. D. 1.	Geo. L. Gibbs, W. Long Branch.
(Cities.)		
Asbury Park City	Arthur Hope, Asbury Park, R. F. D. 2.	C. E. F. Hetrick, Asbury Park.
Long Branch City	H. P. Bennett, Long Branch	Wm. R. Joline, Long Branch.

Assessors and Collectors in Morris County.

County Collector, JOSEPH F. MCLEAN, Butler.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
(Townships.)		
Boonton	Edmund H. Stickle, Boonton, R. F. D. 2.	Albert O. Miller, Boonton, R. F. D. 2.
Chatham	J. Herbert Bebout, Chatham	Dayton Baldwin, Chatham.
Chester	Abraham Tiger, Chester	William E. Young, Chester.
Hanover	Edwin C. Quimby, Whippany	E. Halsey Ball, Whippany.
Jefferson	Chas. Chamberlain, Wharton, R. F. D.	Wm. Willis, Lake Hopatcong.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Mendham	Fred H. Garrabrant, Brookside	Geo. W. Savadge, Mendham.
Montville,	Fred Van Duyne, Towaco	Frank L. Jacobus, Towaco.
Morris	Thos. T. Sands, Morristown	Wm. H. Thompson, Morristown.
Mt. Olive	Samuel W. Salmon, Mt. Olive	Thomas E. Sharp, Flanders.
Passaic	James A. Havey, Stirling	Wm. H. Smith, New Vernon.
Pequannoc	Alfred Gilland, Pompton Plains	Thos. W. Benjamin, Lincoln Park.
Randolph	Irving G. Bryant, Dover	Peter S. Corey, Jr., Ironia.
Rockaway	Thomas Delaney, Hibernia	Charles M. Myers, Denville.
Roxbury	Edw. W. Kilpatrick, Kenvil	Wm. H. Youngs, Succasunna.
Washington	Geo. H. Sliker, Pleasant Grove	Lyman Kice, German Valley.
(Boroughs.)		
Butler	Chas. A. Decker, Butler	Jesse Ward, Butler.
Chatham	Edward P. Miller, Chatham	Lawrence Day, Chatham.
Florham Park	Henry W. Young, Florham Park	Fred A. Cory, Florham Park.
Madison	Samuel Brant, Madison	F. Irving Morrow, Madison.
Mendham	John D. Lindsley, Mendham	John W. Garrabrant, Mendham.
Mt. Arlington	Frank L. Schafer, Mt. Arlington	F. H. Tappen, Mt. Arlington.
Netcong	Albert A. King, Netcong	Melville Van Horn, Netcong.
Rockaway	William Parliman, Rockaway	Elias B. Mott, Rockaway.
Wharton	John A. Birmingham, Wharton	Wm. J. Chegwidden, Wharton.
(Towns.)		
Boonton	Joseph P. Cullen, Boonton	Geo. M. Mutchler, Boonton.
Dover	Thomas O. Bassett, Dover	Francis H. Tippett, Dover.
Morristown	Stephen C. Griffith, Jr., Morristown	David F. Barkman, Morristown.

Assessors and Collectors in Ocean County.

County Collector, C. C. PEARCE, Burrsville.

Taxing District.	Assessor—P. O. Address	Collector—P. O. Address.
Barnegat City	Jas. V. Jones, Barnegat City	Alfred W. Brown, Barnegat City.
Bay Head Borough	Julius Foster, Bay Head	Julius Foster, Jr., Bay Head.
Beach Haven Borough	F. H. Potts, Beach Haven	Wm. Beers, Beach Haven.
Berkeley	Devine Butler, Bayville	E. L. Worth, Bayville.
Brick	J. H. Harvey, Point Pleasant	A S. Osborn, Herbertsville.
Dover	Thomas B. Irons, Toms River	C. Falkenburg, Toms River.
Eagleswood	E. F. Cranmer, West Creek	W. J. Jones, West Creek.
Harvey Cedars Boro.	O. G. Hintz, 33 Cooper St., Camden, and Harvey Cedars	D. M. White, Harvey Cedars.
Island Heights Boro	Wm. T. McKaig, Island Heights	Samuel Leming, Island Heights.
Jackson	W. S. Hendrickson, Lakewood, R. F. D. 3	J. G. Holman, Whitesville.
Lacey	B. F. Matthews, Forked River	C. Updike, Forked River.
Lakewood	H. J. Terwilliger, Lakewood	F. T. Johnson, Lakewood.
Lavallette Borough	A. G. Fischer, Lavallette	A. B. Kean, Lavallette.
Little Egg Harbor	Norwood Parker, Parkertown	Kirk Parker, Parkertown.
Long Beach	A. H. T. Rider, Beach Haven	E. Parker, Beach Haven.
Manchester	Amos Bozarth, Lakehurst	W. N. Shinn, Lakehurst.
Ocean	Oscar R. Cranmer, Brookville	B. F. Pedmore, Waretown.
Plumstead	Geo. Hartshorn, New Egypt	W. C. Van Horn, New Egypt.
Pt. Pleasant Beach Boro.	Abraham Lower, Pt. Pleasant	Wm. Segoine, Pt. Pleasant.
Seaside Park Boro.	Gustavus A. Voight, Seaside Park	G. R. Platt, Seaside Park.
Stafford	John B. Courtney, Manahawkin	Frank S. Haywood, Manahawkin.
Surf City	Michael L. Geiselman, Surf City	Wm. H. Donahue, 407 Noble St., Philadelphia, Pa.
Tuckerton	Otis Jones, Tuckerton	N. B. Horner, Tuckerton.
Union	Jos. K. Ridgeway, Barnegat	H. A. Tolbert, Barnegat.

Assessors and Collectors in Passaic County.

County Collector, JOHN L. CONKLIN, Paterson.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Paterson	Thomas E. Smith, Paterson Thomas H. Risk, Paterson Franklin Boyle, Paterson John Colfer, Paterson James Johnson, Paterson	Thomas Flynn, Paterson.
City of Passaic—		
First Ward	Aaron Witte, Passaic	
Second Ward	Giles S. Orcutt, Passaic	
Third Ward	James T. Boyle, Passaic	J. Hosey Osborn, Passaic.
Fourth Ward	Wm. A. Reed, Passaic Thomas M. McMahon, Passaic	
Acquackanonk	Richard Berry, Clifton	Herman B. Kesse, Richfield.
Little Falls	W. W. Wilson, Little Falls	W. H. Sherman, Little Falls.
Wayne	Thomas D. Ryerson, Wayne	Geo. Roat, Paterson, R. F. D. No. 1.
Manchester	Emil Kuhn, Haledon	Lorenzo J. Banta, Haledon.
West Milford	John M. Weaver, Newfoundland	John Eckhart, Newfoundland.
Pompton	David Beam, Midvale	S. P. Rhinesmith, Midvale.
Pompton Lakes Boro	Lemuel Van Ness, Pompton	T. F. Durling, Pompton Lakes.
Hawthorne Borough	J. D. Van Blarcon, Hawthorne	W. H. Post, Hawthorne.
Totowa Borough	Cornelius Wentink, Totowa, R. F. D. 1	John W. Sutton, Paterson, R. F. D. 1.
North Haledon Boro	Emil Brautigan, Haledon	Samuel Buser, Haledon.
Prospect Park Borough	Conrad Veenstra, Prospect Park	Frank Breen, Paterson.
Haledon Borough	W. Buschman, Jr., Haledon	Henry Atkinson, Paterson.

Assessors and Collectors in Salem County.

County Collector, JAMES BUTCHER, Salem.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Salem—		
East Ward	Walter S. Baker, Salem	William H. Clark, Salem.
West Ward	Thomas Sullivan, Salem	
Elsinboro	Chas. P. Farnkopf, Salem	Jas. S. Stackhouse, Salem.
Mannington	Clark Pettit, Salem	Charles R. Hires, Salem.
Lower Alloway Creek	Edw. Hancock, Hancock's Bridge	Edmund Shimp, Hancock's Bridge.
Quinton	Charles S. Bassett, Quinton	Joseph Thompson, Jr., Quinton.
Alloway	Wm. E. Simpkins, Elmer, R. F. D.	Shirley S. Dunham, Alloway.
Lower Penns Neck	Ellsworth L. Irelan, Pennsville	Furman L. Carpenter, Pennsville.
Upper Penns Neck	J. Ford Thompson, Pennsgrove	John M. Bevis, Pennsgrove.
Pennsgrove Borough	David P. Featherer, Pennsgrove	Sheppard L. Boon, Pennsgrove.
Oldmans	E. E. Somers, Pedricktown	William F. Hunt, Pedricktown.
Pilesgrove	Geo. H. Kirby, Woodstown	Edward Humphreys, Sharptown.
Woodstown Borough	Joshua Moore, Woodstown	Asa K. Pedrick, Woodstown.
Upper Pittsgrove	R. A. Robinson, Monroeville	S. M. Heritage, Elmer.
Pittsgrove	George Schalick, Centreton	James W. Golder, Centreton.
Elmer Borough	Chas. P. Creamer, Elmer	W. W. Johnson, Elmer.

Assessors and Collectors in Somerset County.

County Collector, E. B. ALLEN, Somerville.

Taxing Districts.	Assessor—P. O. Address.	Collector—P. O. Address.
Bedminster	W. D. Vanderbeek, Gladstone	F. McMurty, Peapack.
Bernards	James Buck, Bernardsville	Robert Kay, Bernardsville.
Branchburg	Augustus McCullough, North Branch Station	George S. Corle, Neshanic Station.
Bridgewater	Bogart T. Conkling, Somerville	J. F. Brokaw, Somerville.
Bound Brook Boro.	Chas. McNabb, Bound Brook	A. S. Coriell, Bound Brook.
Franklin	Adam Hummer, East Millstone	J. H. Fisher, South Bound Brook.
Hillsborough	J. H. Saums, Somerville, R. F. D. No. 1	C. Hamilton, Frankfort.
Montgomery	C. B. Allshouse Skillman, R. F. D. No. 1	A. S. Hageman, Skillman Station.
Millstone Borough	D. H. Speer, Millstone	E. M. Davis, Millstone.
North Plainfield	A. S. Voorhees, North Plainfield	E. S. Acker, Plainfield.
N. Plainfield Borough	Justus H. Cooley, North Plainfield	C. F. Brown, North Plainfield.
Rocky Hill Borough	Theo. F. Stryker, Rocky Hill	L. I. Williamson, Rocky Hill.
South Bound Brook Borough	Wm. T. Morecraft, S. Bound Brook	Jacob Byer, Bound Brook.
Warren	Edmund E. Sage, Plainfield, R. F. D. 3	John D. Bornmann, Warrenville.

Assessors and Collectors in Sussex County.

County Collector, WILLIAM E. ROSS, Sparta.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Andover	William Iliff, Lafayette, R. F. D.	Ira D. Case, Newton.
Andover Borough	William E. Willson, Andover	Ira L. Longcor, Andover.
Hopatcong Borough	Geo. C. Hollerith, Landing	G. Reinberg, Landing.
Branchville Borough	Clarence E. Bowman, Branchville	Wm. E. Cook, Branchville.
Byram	John N. Woolston, Stanhope	Watson McPeek, Stanhope.
Stanhope Borough	Wm. C. Best, Stanhope	John D. Coursen, Stanhope.
Frankford	Daniel Dalrymple, Papakating	Jacob N. Van Auken, Beemerville.
Fredon	Joseph E. Huff, Newton, R. F. D. No. 1	Wm. R. Calvin, Newton, R. F. D.
Green	I. L. Labar, Tranquility	Franc W. Straley, Huntsville.
Hampton	John W. Thompson, Blair	Alfred R. Snook, Baleville.
Hardyston	Smith Simpson, Hamburg	Samuel T. Munson, Franklin Furnace.
Lafayette	John C. Strader, Lafayette	Chas. E. Meckerley, Lafayette.
Montague	George McCarty, Port Jervis, N. Y., R. F. D. No. 1	Fred Reinhardt, Port Jervis, N. Y., R. F. D. No. 1.
Newton	Philetus R. Van Horn, Newton	Miles Atwood, Newton.
Sandyston	Warren H. Van Sickle, Layton	Frank McKeeby, Layton.
Sparta	John W. Maseker, Sparta	David F. Kinney, Houses.
Stillwater	O. Van Horn, Stillwater	Schooley J. Huff, Middleville.
Vernon	John I. B. Gunderson, Glenwood	Richard D. Wallace, Vernon.
Walpack	Joseph W. Bunnell, Bevans	Hiram Hankins, Bevans.
Wantage	Simeon M. Parcel, Sussex	Frank T. Snook, Papakating.
Sussex Borough	W. H. Seeley, Sussex	Peter V. Hammond, Sussex.

Assessors and Collectors in Union County.

County Collector, N. R. LEAVITT, Elizabeth.

Taxing District.	Assessors—P. O. Address.	Collector—P. O. Address.
Clark	W. J. Thompson, Rahway, R. F. D. 1	John Nees, Rahway.
Cranford	F. R. Swackhamer, Cranford	T. A. Crane, Cranford.
City of Elizabeth	Thomas Flynn, Elizabeth Wm. J. Dunn, Elizabeth Michael Kiely, Elizabeth Hugh F. Boyle, Elizabeth Charles B. Hauck, Elizabeth Charles J. Mahon, Elizabeth Henry Young, Elizabeth John Van Bergen, Elizabeth Leonard Sauer, Elizabeth David Neefus, Jr., Elizabeth Fred W. Coyne, Elizabeth Theo. C. English, Elizabeth	John McGrath, Elizabeth.
Fanwood	Geo. H. Johnston, Scotch Plains	John Z. Hatfield, Fanwood.
Fanwood Borough	H. G. Young, Fanwood	Charles Sheelen, Fanwood.
Garwood Borough	Charles Beadle, Garwood	Alfred Deremer, Garwood.
Kenilworth Borough	John W. Codd, Kenilworth	Sanderson S. Ruth, Kenilworth.
Linden	Frank B. Stimson, Linden	William Cook, Linden.
Linden Borough	Wm. H. Donaldson, Linden	George H. Sweet, Linden.
Mountainside	Louis S. Robbins, Mountainside	Geo. A. Laing, Mountainside.
New Providence	P. G. Johnson, New Providence	A. M. Layatt, New Providence.
New Providence Boro.	Wm. Woodruff, New Providence	A. D. Doty, New Providence.
City of Plainfield	H. C. Van Emburgh, Plainfield Wm. T. Kirk, Plainfield Asa Randolph, Plainfield Harry C. Runyon, Plainfield	Wm. R. Townsend, Plainfield.
City of Rahway	Nathan V. Compton, Rahway W. H. Clarkson, Rahway Chas. A. Grove, Sr., Rahway I. L. Hunt, Rahway Alonzo Crane, Rahway	Charles J. Kissling, Rahway.
Roselle Borough	W. A. Mulford, Roselle	R. S. Nichols, Roselle.
Roselle Park Borough	A. M. Woodruff, Roselle Park	J. R. Woodruff, Roselle Park.
Springfield	L. T. Terry, Springfield	J. Edgar Meeker, Springfield
City of Summit—		
First Ward	Wm. Grow, Summit	Stephen Mullin, Summit.
Second Ward	Wm. Schultz, Summit	
Union	D. Hobart Sayre, Union	David M. Potter, Union.
Westfield	John M. C. Marsh, Westfield Edw. T. Gilby, Westfield Joseph Perry, Westfield	A. H. Clark, Westfield.

Assessors and Collectors in Warren County.

County Collector, H. O. CARHART, Blairstown.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Allamuchy	G. A. Jilson, Allamuchy	Wm. H. Wilson, Allamuchy.
Belvidere	A. B. Searles, Belvidere	Geo. Widenor, Jr., Belvidere.
Blairstown	Joseph A. Dugan, Vail	A. J. Yetter, Blairstown.
Franklin	P. B. Butterwick, Asbury	Frank Osmun, Asbury.
Frelinghuysen	W. H. Ackerson, Blairstown	L. E. Savercool, Newton, R. F. D.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Greenwich	Wm. Sherrer, Bloomsbury	Henry H. Stone, Stewartsville.
Hackettstown	M. M. Corcoran, Hackettstown	J. H. Vescelius, Hackettstown.
Hardwick	Marcus C. Hill, Blairstown	M. V. Savercool, Blairstown.
Harmony	F. Schuler, Phillipsburg, R. F. D. No. 2.	Abram Raub, Jr., Harmony.
Hope	Lewis C. Fleming, Townsbury	L. C. Beatty, Hope.
Independence	Wm. K. Teel, Vienna	J. N. Linaberry, Vienna.
Knowlton	Milton DeWitt, Columbia	J. J. Van Scoten, Polkville.
Lopatcong	E. Frank Cline, Phillipsburg	Chas. T. Pierson, Phillipsburg.
Mansfield	Jacob P. Frome, Oxford, R. F. D.	Jacob Hill, Port Murray.
Oxford	Michael Mountain, Oxford	Aaron Davis, Oxford.
Pahaquarry	H. Zimmerman, Millbrook	G. R. Spangenberg, Millbrook.
Phillipsburg—		
First Ward	John H. Houser, Phillipsburg	James Smith, Phillipsburg.
Second Ward	John E. Smith, Phillipsburg	
Third Ward	W. B. Brotsman, Phillipsburg	
Fourth Ward	O. J. Wambold, Phillipsburg	
Fifth Ward	James D. Smith, Phillipsburg	
Sixth Ward	C. A. McGowan, Phillipsburg	
Pohatcong	H. E. Boyer, Springtown	C. N. Brokaw, Alpha.
Washington Boro	Samuel Scott, Washington	William Burd, Washington.
Washington Twp.	Samuel Rinehart, Washington	E. J. Vosler, Washington.

ABSTRACTS

OF

Ratables, Real and Personal

Deductions for Debt, Exemptions,

Polls, Tax Rates and State School, County and Local Taxes

FOR THE YEAR

1908.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1908.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Valuation of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Value of personal estate.	6 Deductions for debt. (Other than mortgaged indebtedness).	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
1	Absecon, First Ward	1,328	67	$ 45,486	$ 55,700	$ 101,186	$ 16,550		$ 117,736	$ 117,736	88
2	Absecon, Second Ward	1,239	45	71,999	96,793	168,792	21,036		189,828	189,828	108
3	Atlantic City	2,177	3,665	34,188,630	14,600,534	48,789,164	3,511,245		52,300,409	52,300,409	8,042
4	Brigantine City, First Ward		1,885	85,640	10,803	96,443	3,800		100,243	100,243	11
5	Brigantine City, Second Ward		3,342	179,679		179,679	6,212		185,891	185,891	17
6	Buena Vista Township	26,651		473,563		473,563	17,346		490,909	490,909	636
7	Egg Harbor City	4,296		281,562	442,550	724,112	104,842		828,954	828,954	463
8	Egg Harbor Township	31,489		311,200	179,850	491,050	77,578		568,628	568,628	431
9	Folsom Borough	5,318		53,195		53,195	3,270		56,465	56,465	55
10	Galloway Township	34,799		425,760	239,886	665,646	69,800		735,446	735,446	546
11	Hamilton Township	70,140	466	385,100	267,187	652,287	85,022		737,309	737,309	469
12	Hammonton, Town of	27,360		881,125	624,982	1,506,107	200,550		1,706,657	1,706,657	983
13	Linwood Borough	1,630	168	112,823	123,625	236,448	30,443		266,891	266,891	160
14	Longport Borough	60		468,450	148,165	616,615	30,250		646,865	646,865	45
15	Mullica Township	31,303	95	137,511	86,059	223,570	42,527		266,097	266,097	198
16	Northfield City, First Ward	571	806	153,321	46,000	199,321	34,276		233,597	233,597	75
17	Northfield City, Second Ward	1,200	814	81,175	31,600	112,775	17,571		130,346	130,346	95
18	Pleasantville Borough	2,560		450,650	383,800	834,450	73,168		907,618	907,618	906
19	Port Republic City, First Ward	1,000		13,610	24,140	37,750	6,225		43,975	43,975	54
20	Port Republic City, Second Ward	2,578		43,550		43,550	7,075		50,625	50,625	65
21	Somers Point, First Ward	115	1,712	248,032	51,264	299,296	17,294		316,590	316,590	72
22	Somers Point, Second Ward	1,200	1,125	123,965	39,100	163,065	5,825		168,890	168,890	66
23	South Atlantic City	200	3,600	787,325	35,925	823,250	16,212		839,462	839,462	42
24	Ventnor City	436	6,046	1,898,635	113,525	2,012,160	51,453		2,063,613	2,063,613	50
25	Weymouth Township	36,106		157,403	30,975	188,378	19,775		208,153	208,153	223
	Totals			$42,059,389	$17,632,463	$59,691,852	$4,469,345		$64,161,197	$64,161,197	13,900

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1908—(Continued).

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.				15
		a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	County poor tax.	Local tax.	Total tax rate per $100 valuation.
1	Absecon, First Ward	$ 3,000			$ 8,000	$ 1,000	$ 12,000	$ 662.48	$ 817.31	$ 49.47	$ 3,600.00	$1.61
2	Absecon, Second Ward											
3	Atlantic City	251,900		$536,040	836,120		1,624,060	112,653.61	138,981.50	*	648,364.89	1.89
4	Brigantine City, First Ward	520		4,660			5,180	616.32	760.36	46.03	3,390.00	1.78
5	Brigantine City, Second Ward			3,000			3,000					
6	Buena Vista Township	6,350			13,450		19,800	1,057.40	1,304.53	78.97	4,560.00	1.34
7	Egg Harbor City	6,000		2,300	13,200		21,500	1,785.55	2,202.84	*	9,822.75	1.66
8	Egg Harbor Township	9,750			3,500	2,500	15,750	1,224.81	1,511.05	91.47	5,700.00	1.52
9	Folsom Borough	425		50	2,150	150	2,775	121.62	150.05	9.08	515.00	1.65
10	Galloway Township	3,975		400	4,500	1,500	10,375	1,584.13	1,954.35	118.30	3,600.00	1.08
11	Hamilton Township	10,900		74,000	22,300	5,200	112,400	1,588.15	1,959.30	118.60	7,850.00	1.70
12	Hammonton, Town of	46,300		44,550	41,350	3,500	135,700	3,676.09	4,535.22	*	12,500.00	1.52
13	Linwood Borough	1,900			2,950	100	4,950	574.87	709.23	42.93		.66
14	Longport Borough			17,000	5,000		22,000	1,393.35	1,718.96	104.05	8,428.11	1.80
15	Mullica Township	4,000		2,500	4,000	800	11,300	573.16	707.12	42.80	1,900.00	1.22
16	Northfield City, First Ward			40,500			40,500	783.91	967.13	58.54	2,575.00	1.24
17	Northfield City, Second Ward	2,000					2,000					
18	Pleasantville Borough	40,300		35,000	32,300	10,100	117,700	1,954.99	2,411.88	146.00	15,600.00	2.32
19	Port Republic City, First Ward	900	$50		8,150	200	9,300	203.76	251.39	15.22	650.00	1.50
20	Port Republic City, Sec. Ward											
21	Somers Point, First Ward				500		500	1,045.71	1,290.10	78.09	5,360.00	1.64
22	Somers Point, Second Ward	2,500		5,000	5,000		12,500					
23	South Atlantic City			30,500	2,300		32,800	1,808.18	2,230.76	135.03	10,478.22	1.75
24	Ventnor City			25,550	3,150		28,700	4,444.98	5,483.78	331.94	25,538.55	1.72
25	Weymouth Township	4,450			5,875	1,085	11,410	448.35	553.14	33.48	2,500.00	1.70
	Totals	$395,170	$50	$821,050	$1,013,795	$26,135	$2,256,200	$138,201.42	$170,500.00	$1,500.00	$772,932.52	

* Atlantic City, Hammonton and Egg Harbor City not included in County Poor Rate. These municipalities provide for their poor.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1908.

	TAXING DISTRICT.	NUMBER OF ACRES AND LOTS.		Value of land.	Value of buildings.	Total value of land and buildings.	Value of personal property.	Total value taxable.	Number of polls assessed.
		Acres.	Lots.						
1	Franklin Township	11,237	176	$ 500,531	$ 540,600	$1,041,131	$ 55,425	$ 1,096,556	500
2	Harrington Township	1,122	1,968	158,939	84,100	243,039	12,750	255,789	51
3	Hillsdale Township	1,622	2,091	313,106	290,225	603,331	51,700	655,031	262
4	Hohokus Township	14,522	227	393,544	562,235	955,779	157,260	1,113,039	360
5	Lodi Township	1,729	2,453	147,409	120,375	267,784	31,950	299,734	241
6	Midland Township	6,991	1,478	534,425	579,200	1,113,625	110,556	1,224,181	341
7	New Barbadoes Township	995	9,840	3,911,825	5,323,225	9,235,050	1,005,475	10,240,525	3,352
8	Orvil Township	751	1,031	157,066	144,670	301,736	25,145	326,881	222
9	Overpeck Township	469	5,140	901,638	925,975	1,827,613	391,194	2,218,807	847
10	Palisades Township	1,236	2,041	364,000	193,050	557,050	61,300	618,350	200
11	Ridgewood Township	2,825	2,221	1,491,126	2,535,500	4,026,626	354,750	4,381,376	1,191
12	Rivervale Township	2,523	109	142,110	167,870	309,980	19,570	329,550	119
13	Saddle River Township	6,201	5,633	744,381	618,625	1,363,006	107,500	1,470,506	620
14	Teaneck Township	3,101	3,993	641,764	439,185	1,080,949	199,843	1,280,792	380
15	Union Township	1,907	7,270	1,622,926	586,925	2,209,851	85,300	2,295,151	270
16	Washington Township	1,840		96,675	27,650	124,325	3,300	127,625	51
17	Englewood City, First Ward	602	499	1,493,549	1,537,850	3,031,399	436,490		478
	Second Ward	943	542	1,401,850	1,228,650	2,630,500	295,700		420
	Third Ward	331	1,482	572,550	855,750	1,428,300	158,200		597
	Fourth Ward	369	979	306,200	387,600	693,800	119,900	8,794,289	473
18	Allendale Borough	1,602	163	150,722	264,000	414,722	43,750	458,472	203
19	Alpine Borough	3,598	192	390,750	186,450	577,200	16,605	593,805	84
20	Bergenfield Borough	1,381	3,745	404,500	299,175	703,675	20,900	724,575	325
21	Bogota Borough	255	874	296,348	433,850	730,198	236,100	966,298	100
22	Carlstadt Borough	1,683	3,560	352,930	597,950	950,880	150,350	1,101,230	640
23	Cliffside Park Borough	252	2,916	1,331,950	538,250	1,870,200	77,700	1,947,900	350
24	Closter Borough	1,613	685	228,525	429,875	658,400	54,548	712,948	293
25	Cresskill Borough	1,230	1,514	258,562	214,252	472,814	29,680	502,494	80
26	Delford Borough	991	1,458	308,759	772,763	1,081,522	295,612	1,377,134	195
27	Demarest Borough	972	4,221	288,615	186,250	474,865	30,536	505,401	105
28	Dumont Borough	639	6,015	550,554	311,625	862,179	52,269	914,448	215
29	East Rutherford Borough	1,758	3,889	697,978	882,138	1,580,116	211,217	1,791,333	745
30	Edgewater Borough	289	810	2,574,988	1,709,350	4,284,338	1,137,936	5,422,274	574
31	Englewood Cliffs Borough	1,075	197	547,615	129,200	676,815	23,000	699,815	53
32	Etna Borough	1,847	1,931	247,695	161,350	409,045	33,930	442,975	186

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1908—(Continued).

	TAXING DISTRICT.	NUMBER OF ACRES AND LOTS.		Value of land.	Value of buildings.	Total value of land and buildings.	Value of personal property.	Total value taxable.	number of polls assessed.
		Acres.	Lots.						
33	Fairview Borough	327	1,467	$ 652,355	$ 557,000	$ 1,209,355	$ 109,273	$ 1,318,628	150
34	Fort Lee Borough	560	3,757	1,439,150	952,150	2,391,300	106,200	2,497,500	576
35	Garfield Borough	500	8,542	570,450	1,184,670	1,755,120	193,670	1,948,790	1,090
36	Glen Rock Borough	1,613	168	219,801	293,790	513,591	39,674	553,265	238
37	Harrington Park Borough	917	2,320	174,535	121,150	295,685	14,600	310,285	80
38	Hasbrouck Heights Borough	587	4,697	771,952	839,275	1,611,227	104,290	1,715,517	485
39	Haworth Borough	919	5,921	334,460	235,550	570,010	21,275	591,285	95
40	Leonia Borough	890	1,270	684,625	583,115	1,267,740	97,150	1,364,890	190
41	Little Ferry Borough	756	1,180	252,825	274,225	527,050	98,200	625,250	413
42	Lodi Borough	1,028	5,519	771,351	654,298	1,425,649	105,460	1,531,109	902
43	Maywood Borough	470	4,120	298,110	345,250	643,360	113,665	757,025	169
44	Midland Park Borough	536	301	151,519	452,400	603,919	39,650	643,569	419
45	Montvale Borough	2,279	862	124,337	163,575	287,912	27,084	314,996	145
46	North Arlington Borough	1,393	1,296	378,655	78,250	456,905	46,060	502,965	38
47	Norwood Borough	965	4,111	286,281	197,000	483,281	9,700	492,981	127
48	Oakland Borough	4,623	27	128,575	285,850	414,425	45,430	459,855	152
49	Old Tappan Borough	2,339	1,296	114,900	67,400	182,300	10,200	192,500	72
50	Orvil Borough	932	372	146,356	125,500	271,856	28,050	299,906	106
51	Palisades Park Borough	195	7,563	891,270	430,100	1,321,370	99,033	1,420,403	314
52	Park Ridge Borough	1,090	2,696	405,925	473,050	878,975	97,050	976,025	377
53	Ramsey Borough	3,213	282	196,060	286,550	482,610	34,475	517,085	399
54	Ridgefield Borough	1,464	796	710,267	351,810	1,062,077	129,981	1,192,053	175
55	Riverside Borough	972	1,270	243,286	247,450	490,736	78,592	569,328	150
56	Rutherford Borough	544	15,688	2,276,816	2,515,415	4,792,231	417,145	5,209,376	1,520
57	Saddle River Borough	2,699	7	115,900	178,350	294,250	43,800	338,050	123
58	Tenafly Borough	2,339	2,909	825,949	1,158,895	1,984,844	184,396	2,169,240	429
59	Upper Saddle River Borough	3,153		98,200	100,850	199,050	21,400	220,450	75
60	Wallington Borough	314	3,216	268,606	271,240	539,846	43,304	583,150	435
61	Westwood Borough	507	1,660	378,687	647,760	1,026,447	106,100	1,132,547	329
62	Woodcliff Borough	2,125	145	187,102	308,825	495,927	59,850	555,777	145
63	Woodridge Borough	454	2,380	191,080	174,350	365,430	39,501	404,931	180
	Totals	121,303	167,181	$38,815,490	$38,820,831	$77,636,321	$8,661,699	$86,298,020	25,221

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1908—(Continued).

	TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					
		Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	County poor tax.	Tri-township poor tax.	Local tax budget.	Tax rate.
1	Franklin Township	$ 14,500		$ 3,700	$ 12,700	$36,600	$ 67,500	$ 2,156.39	$ 2,997.73	$ 126.06		$ 11,100	$1.68
2	Harrington Township	1,000		1,000	1,500		3,500	503.01	699.27	29.38		5,175	2.58
3	Hillsdale Township	15,500		3,500	5,900		24,900	1,288.12	1,790.70	75.29		6,870	1.64
4	Hohokus Borough	17,300			6,300	5,500	29,100	2,188.80	3,042.79	127.95		11,012	1.48
5	Lodi Township	6,350					6,350	589.43	819.40	34.43		3,608	1.68
6	Midland Township	10,500			153,500		164,000	2,407.36	3,346.63	140.73		8,925	1.50
7	New Barbadoes Township	200,000		150,000	150,000	80,000	580,000	20,138.06	27,995.23	1,177.61		126,458	1.72
8	Orvil Township	9,000			9,000	200	18,200	642.81	893.62	37.55		5,568	2.23
9	Overpeck Township	29,550		1,925	18,150		49,625	4,363.30	6,065.71		$162.57	49,191	2.70
10	Palisades Township	5,600		300	3,400		9,300	1,215.99	1,690.43		45.33	* 8,900	2.10
11	Ridgewood Township	71,000		2,000	113,500	6,000	192,500	8,616.00	11,977.67	503.81		67,058	2.08
12	Rivervale Township	2,500			1,500		4,000	648.06	900.91	37.86		4,550	1.88
13	Saddle River Township	26,500			7,300	9,000	42,800	2,891.76	4,020.02	169.75		28,375	1.88
14	Teaneck Township	24,000		3,500	8,725	100	36,325	2,518.69	3,501.39		93.87	11,675	1.40
15	Union Township	32,600		1,300	10,200	7,500	51,600	4,513.43	6,274.41	263.89		40,000	2.18
16	Washington Township	1,300					1,300	250.98	348.90	14.64		1,150	1.38
17	Englewood City, 1st ward	90,000	$14,000		43,000	37,000	184,000						
	2d ward	6,800		4,500	54,500		65,800						
	3rd ward	44,000	30,000	12,000	43,000		129,000						
	4th ward	20,000		15,000	12,300		47,300	17,294.03	24,041.55		644.47	144,928	2.13
18	Allendale Borough	5,500			15,200		20,700	901.59	1,253.36	52.68		6,200	1.86
19	Alpine Borough	5,000		39,450	5,600	1,000	51,050	1,167.72	1,623.33	68.25		6,669	1.62
20	Bergenfield Borough	16,800			5,850	900	23,550	1,424.88	1,980.82		53.12	15,315	2.68
21	Bogota Borough	9,000		10,000	7,000		26,000	1,900.23	2,641.63		70.83	11,523	1.68
22	Carlstadt Borough	25,050	2,050	12,500	20,300	2,650	62,550	2,165.58	3,010.51	126.60		14,865	1.85
23	Cliffside Park Borough	35,900		2,800	4,800		43,500	3,830.56	5,325.11		142.76	31,550	2.11
24	Closter Borough	33,000		1,600	17,000		51,600	1,402.02	1,949.03	81.95		13,475	2.48
25	Cresskill Borough	10,800					10,800	988.16	1,373.70		36.84	7,275	1.98
26	Delford Borough	20,000		5,000	16,000		41,000	2,708.14	3,764.77	158.32		16,940	1.74
29	Demarest Borough	9,500		1,150	9,950		20,600	993.87	1,381.65	51.18	4.41	7,140	1.90
28	Dumont Borough	20,000	1,000		15,500	1,000	37,500	1,798.27	2,499.89		67.03	15,940	2.23
29	E. Rutherford Borough	28,000	1,050	25,250	10,600		64,900	3,522.67	4,897.09	205.95		31,625	2.31
30	Edgewater Borough	35,900		18,250	15,300	6,000	75,450	10,662.94	14823.24		397.36	75,910	1.88
31	Englewood Cliffs Bor	8,000		157,000	500	500	166,000	1,376.19	1,913.13		51.30	6,615	1.47
32	Etna Borough	3,000		2,000	3,100	4,000	12,100	871.13	1,210.99	50.90		5,400	1.75

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1908—(Continued).

	TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.				Local tax budget.	Tax rate.
		Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	County poor tax.	Tri-township poor tax.		
33	Fairview Borough	$ 14,600		$ 10,000	$ 3,000	$ 15,000	$ 42,600	$ 2,593.09	$ 3,604.82		$ 96.65	$ 14,600	$1.64
34	Fort Lee Borough	41,000	$30,000	38,400	26,800		136,200	4,911.35	6,827.59		183.00	27,090	1.63
35	Garfield Borough	26,900		94,220	15,140	3,600	139,860	3,832.31	5,327.54	$ 224.06		41,995	2.62
36	Glen Rock Borough	4,900			3,700		8,600	1,088.00	1,512.50	63.59		7,325	1.94
37	Harrington Park Bor.	5,600			1,400		7,000	610.18	848.25	35.64		3,770	1.71
38	Hasbrouck Heights Bor.	29,000	800	2,400	15,900		48,100	3,373.56	4,689.83	197.23		29,320	2.20
39	Haworth Borough	4,540			300		4,840	1,162.76	1,616.44	67.96		8,300	1.88
40	Leonia Borough	25,000		3,300	24,000	1,000	53,300	2,684.06	3,731.29		100.04	18,720	1.88
41	Little Ferry Borough	19,300			1,900	350	21,550	1,229.56	1,709.29	71.86		9,480	2.00
42	Lodi Borough	66,500		2,000	20,900	5,200	94,600	3,010.94	4,185.70	176.03		19,450	1.82
43	Maywood Borough	7,700		2,000	5,500		15,200	1,488.69	2,069.53	87.02		9,740	1.80
44	Midland Park Borough	7,000			29,250	750	37,000	1,265.58	1,759.37	73.97		7,470	1.83
45	Montvale Borough	3,000			4,500		7,500	619.44	861.13	36.18		4,510	1.92
46	North Arlington Borough	1,500		44,250			45,750	989.08	1,374.99	57.80		3,710	1.28
47	Norwood Borough	5,600			9,500		15,100	969.45	1,347.70	56.65		6,785	1.93
48	Oakland Borough	1,620		2,300	5,450	400	9,770	904.31	1,257.14	52.84		5,930	1.78
49	Old Tappan Borough	2,500			500		3,000	378.55	526.25	22.10		3,050	2.10
50	Orvil Borough	5,100			6,800	1,000	12,900	589.77	819.87	34.45		5,710	2.43
51	Palisades Park Borough	9,600		2,400	2,450		14,450	2,793.23	3,883.05		104.11	14,615	1.52
52	Park Ridge Borough	4,800		28,600	21,300		54,700	1,919 36	2,668.23	112.20		17,950	2.32
53	Ramsey Borough	8,000			14,500	700	23,200	1,016.85	1,413.59	59.42		7,080	1.87
54	Ridgefield Borough	23,000		4,500	14,500	4,000	46,000	2,344.19	3,258.81		87.37	16,275	1.90
55	Riverside Borough	10,000		5,000	12,250		27,250	1,119.59	1,556.41	65.43		10,500	1.93
56	Rutherford Borough	100,300		46,225	59,600		206,125	10,244.27	14,241.23	599.03		89,245	2.20
57	Saddle River Borough	1,500			7,000	1,000	9,500	664.78	924.15	38.84		2,650	1.40
58	Tenafly Borough	60,000			37,200	3,000	100,200	4,265.82	5,930.20		158.94	27,450	1.78
59	Upper Saddle River Bor.	1,600		1,100	3,150	1,200	7,050	433.52	602.66	25.31		1,325	1.08
60	Wallington Borough	45,000		31,000	1,000		77,000	1,146.77	1,594.20	67.02		23,145	2.59
61	Westwood Borough	11,000		4,500	17,000		32,500	2,227.16	3,096.12	130.19		14,700	1.84
62	Woodcliff Borough	3,000			300		3,300	1,092.94	1,519.36	63.87		6,550	1.77
63	Woodridge Borough	17,500	1,000	1,400	1,000		20,900	796.31	1,106.99	46.53		4,800	1.69
	Totals	$1,460,110	$79,900	$797,320	$1,168,965	$235,150	$3,739,445	$169,705.64	$235,918.84	$6,000.00	$2,500.00	$1,264,225	

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1908.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgaged indebtedness).	7 Net valuation taxable.	8 Valuation as equalized by county board	9 Number of polls assessed.
1	Bass River	45,147	a	$ b	$ b	$ 217,331	$ 42,952		$ 260,283		250
2	Beverly City	95	385	a	a	625,412	54,018		679,430		277
3	Beverly Township	2,570	754	a	a	941,795	144,897		1,086,692		496
4	Bordentown City	125	80	a	a	1,015,668	191,690	$ 1,000	1,206,358		805
5	Bordentown Township	4,068	45	b	b	191,117	76,585		267,702		160
6	Burlington City	1,085	478	a	a	2,831,779	525,630	8,850	3,348,559		1,307
7	Burlington Township	8,587	192	b	b	608,004	65,885	200	673,689		270
8	Chester	10,395	a	a	a	2,777,573	560,177	30,685	3,307,065		1,161
9	Chesterfield	12,400	a	b	b	699,068	189,109	1,600	886,577		312
10	Cinnaminson	3,944	a	b	b	399,075	120,784		519,859		288
11	Delran	3,748	a	b	b	278,219	56,793		335,012		265
12	Eastampton	3,017	a	b	b	251,760	29,274		281,034		134
13	Evesham	15,823	b	b	b	617,510	149,769	5,100	762,179		377
14	Fieldsboro		a	a	a	91,192	13,024		104,216		130
15	Florence	5,107	85	13,775	1,182,814	1,196,589	196,262		1,392,851		924
16	Lumberton	9,825	a	b	b	647,162	156,824		803,986		396
17	Mansfield	12,310	a	b	b	658,235	211,160	1,000	868,395		373
18	Medford	23,000	922	479,052	356,122	835,174	158,791	6,640	987,325		584
19	Mount Laurel	13,100	b	b	b	761,540	155,812	3,800	913,552		425
20	New Hanover	12,291	b	b	b	382,893	90,301	2,500	470,694		398
21	North Hanover	10,522	b	b	b	414,305	90,010		504,315		184
22	Northampton	474	a	a	a	2,091,424	352,078	21,000	2,422,502		1,026
23	Palmyra	674	470	293,914	783,979	1,077,893	108,197		1,186,090		531
24	Pemberton Borough	173	a	a	a	303,575	85,009	2,486	386,098		211
25	Pemberton Township	33,672	b	b	b	650,465	88,603	1,000	738,068		375
26	Riverside	408	a	a	a	1,064,325	320,958		1,385,283		726
27	Riverton	209	25	429,505	800,584	1,230,089	198,703	5,489	1,423,303		399
28	Shamong	21,045	b	b	b	151,364	13,960		165,324		117
29	Southampton	21,000	b	b	b	778,025	180,661		958,686		421
30	Springfield	16,852	b	b	b	729,937	179,557	900	908,594		307
31	Tabernacle	28,487	b	b	b	184,250	16,215		200,465		125
32	Washington	50,144	b	b	b	163,465	20,429		183,894		182
33	Westampton	6,096	b	b	b	297,077	55,638		352,715		126
34	Willingboro	4,196	b	b	b	231,766	38,110		269,876		139
35	Woodland	40,000	b	b	b	137,995	11,670		149,665		90
	Totals	420,589	3,431	$1,216,246	$3,123,499	$25,533,051	$4,949,535	$92,250	$30,390,336	Same as column 7	14,291

a—not given on duplicate. b—chiefly farms and outland.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1908—(Continued).

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION. a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property	11 APPORTIONMENT OF TAXES. State school tax.	12 County tax.	13 Local tax.	14 Total tax rate per $100 valuation.
1	Bass River	$ 4,200		$ 3,650	$ 9,000	$ 2,525	$ 19,375	$ 570.63	$ 1,792.29	$ 1,509.82	$1.49
2	Beverly City	30,000		7,400	68,000	2,000	107,400	1,489.55	4,678.53	6,386.63	1.85
3	Beverly Township	13,000		3,500	39,500	6,000	62,000	2,382.42	7,482.92	6,737.48	1.53
4	Bordentown City	12,000	$30,000	46,000	180,000	2,000	270,000	2,644.77	8,306.93	18,577.90	2.45
5	Bordentown Township		15,000	5,100		10,000	30,100	586.94	1,843.38	455.09	1.08
6	Burlington City	75,000	35,000	107,500	211,500	7,000	436,000	7,341.24	23,058.05	35,159.86	1.96
7	Burlington Township	3,600		42,000	5,000	4,500	55,100	1,476.97	4,638.99	2,694.75	1.31
8	Chester	68,900		66,600	103,200	10,500	249,200	7,250.27	22,772.33	40,676.89	2.14
9	Chesterfield	1,700		200	27,050	150	29,100	1,943.69	6,104.93	3,634.97	1.32
10	Cinnaminson	8,500		5,000	14,000	3,000	30,500	1,139.72	3,579.73	6,082.34	2.08
11	Delran	4,600			3,900	700	9,200	734.47	2,306.88	2,545.53	1.67
12	Eastampton	4,700			2,500		7,200	616.13	1,935.19	2,529.30	1.81
13	Evesham	2,900		900	10,200	200	14,200	1,670.97	5,248.33	1,600.05	1.12
14	Fieldsboro	3,500		500	5,000		9,000	228.48	717.62	1,042.15	1.91
15	Florence	9,700			24,800	1,200	35,700	3,053.63	9,591.12	5,989.25	1.34
16	Lumberton	5,800			10,500	3,200	19,500	1,762.62	5,536.21	4,502.32	1.47
17	Mansfield	3,900		4,900	19,200	4,000	32,000	1,903.83	5,979.73	5,036.69	1.49
18	Medford	13,100		1,000	25,600	2,000	41,700	2,164.56	6,798.68	9,771.97	1.91
19	Mount Laurel	6,000			6,500	600	13,100	2,002.83	6,290.68	4,933.17	1.45
20	New Hanover	3,000			6,200	250	9,450	1,031.92	3,241.18	1,976.84	1.33
21	North Hanover	1,400			13,900	2,500	17,800	1,105.63	3,472.69	3,429.35	1.59
22	Northampton	52,000		174,000	156,500	23,000	405,500	5,310.99	16,681.26	23,740.51	1.89
23	Palmyra	19,000			34,500	500	54,000	2,600.33	8,167.37	12,216.72	1.94
24	Pemberton Borough	2,000		500	17,500	1,500	21,500	846.46	2,658.65	2,007.70	1.43
25	Pemberton Township	3,700		153,400	2,000	1,200	160,300	1,618.10	5,082.30	2,361.81	1.23
26	Riverside	15,000		25,000	39,000	10,000	89,000	3,037.03	9,539.00	9,126.90	2.29
27	Riverton	5,000		5,000	75,000		85,000	3,120.38	9,800.81	19,678.46	1.59
28	Shamong	800			1,200		2,000	362.44	1,138.41	1,074.59	1.56
29	Southampton	6,500		5,500	11,000	1,600	24,600	2,101.78	6,601.47	5,752.11	1.51
30	Springfield	6,000			9,000	1,500	16,500	1,991.92	6,256.54	6,215.00	1.55
31	Tabernacle	350			850	110	1,310	439.49	1,380.39	1,002.32	1.40
32	Washington	2,600			5,000	2,000	9,600	403.16	1,266.28	1,305.64	1.62
33	Westampton	2,300			2,500	800	5,600	773.27	2,428.78	2,715.90	1.68
34	Willingboro	3,000			3,600		6,600	591.66	1,858.35	1,619.24	1.51
35	Woodland	1,200		500	500	200	2,400	328.11	1,030.58	1,496.64	1.91
	Totals	$394,950	$80,000	$658,150	$1,143,700	$104,735	$2,381,535	$66,626.39	$209,266.58	$255,589.99	

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1908.

	TAXING DIST.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgaged indebtedness).	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
1	Audubon Boro...	569	1,961	$ 282,293.00	$ 290,975.00	$ 573,268.00	$ 28,520.00		$ 601,788.00	$ 604,478.00	260
2	Camden City....	1,215.302	68,175	18,350,027.00	27,271,141.00	45,621,168.00	3,854,807.96		49,475,975.96	51,169,183.96	21,161
3	Centre Township	6,985	1,647	660,380.00	324,600.00	984,980.00	92,775.00	$6,200	1,071,555.00	1,075,930.00	727
4	Chesilhurst Boro.	120 11/100	3,855	26,307.00	27,335.00	53,642.00	1,955.00		55,597.00	55,597.00	82
5	Collingswood Bor.	512 1/10	2,365 53-60	988,031.00	1,396,400.00	2,384,431.00	203,376.48		2,587,807.48	2,593,772.48	850
6	Clementon Twp..	5,447	3,836	480,166.00	385,350.00	865,516.00	273,670.00		1,139,186.00	1,152,522.00	790
7	Delaware Twp...	14,743	119	970,450.00	1,200.00	971,650.00	150,240.00		1,121,890.00	1,122,762.00	413
8	Gloucester Twp..	12,300	841	468,800.00	230,500.00	699,300.00	110,070.00		809,370.00	815,281.00	524
9	Gloucester City..		4,361	1,018,000.00	1,770,450.00	2,788,450.00	421,800.00		3,210,250.00	3,228,227.00	2,530
10	Haddonfield Boro	633	385	738,800.00	1,815,750.00	2,554,550.00	314,550.00		2,869,100.00	2,876,992.00	996
11	Haddon Twp....	2,036 1-4	993 1-2	451,328.00	246,835.00	698,163.00	48,028.00		746,191.00	747,359.00	271
12	Haddon Heights.	302	692	186,622.00	593,938.00	780,560.00	39,527.00		820,087.00	824,122.00	307
13	MerchantvilleBor.	71	698	580,068.00	1,016,635.00	1,596,703.00	171,876.00		1,768,579.00	1,777,864.00	481
14	Oaklyn Boro....	341	1,096	125,065.00	191,145.00	316,210.00	24,500.00		340,710.00	341,305.00	132
15	Pensauken Twp..	5,105	2,219	207,750.00	1,591,975.00	1,799,725.00	97,775.00		1,897,500.00	1,909,997.00	899
16	Voorhees Twp...	5,961	561	204,134.00	196,186.00	400,320.00	95,475.00		495,795.00	498,328.00	254
17	Winslow Twp...	32,365	692	622,231.00	169,954.00	792,185.00	73,165.00		865,350.00	890,805.00	704
18	Wood Lynne Bor.	90	282	61,000.00	145,000.00	206,000.00	35,000.00		241,000.00	241,000.00	123
19	Waterford Twp..	21,565	1,835	342,458.00	472,409.00	814,867.00	32,358.00		847,225.00	855,664.00	642
	Totals.....	110,360.577	96,614 23-60	$26,763,910.00	$38,137,778.00	$64,901,688.00	$6,069,468.44	$6,200	$70,964,956.44	$72,781,189.44	32,114

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1908—(Continued).

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.	12	13	
		a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per $100 valuation.
1	Audubon Borough	$ 15,000		$ 4,300	$ 13,500		$ 32,800	$ 1,286.35	$. 2,198.44	$ 7,960.00	1.90
2	Camden City	1,073,805	$ 71,950	1,770,830	1,740,335	$166,250	4,823,170	108,890.02	186,098.74	669,742.00	1.89
3	Centre Township	29,200		3,250	19,000	1,500	52,950	2,289.62	3,913.08	12,180.00	1.73
4	Chesilhurst Borough	975		240	695		1,910	118.31	202.20	850.00	2.25
5	Collingswood Borough	57,500		88,000	56,000		201,500	5,519.65	9,433.37	36,340.00	1.96½
6	Clementon Township	18,800		4,000	25,200	500	48,500	2,452.61	4,191.64	8,680.00	1.34
7	Delaware Township	4,100	700	2,000	2,200	16,000	25,000	2,389.28	4,083.41	7,425.00	1.25
8	Gloucester Township	12,200		57,300	28,900		98,400	1,734.95	2,965.12	8,080.00	1.48
9	Gloucester City	60,000	30,000	50,000	150,000	15,000	305,000	6,869.79	11,740.84	41,210.00	1.86
10	Haddonfield Borough	53,500		13,600	209,500	11,200	287,800	6,122.35	10,463.42	31,840.00	1.69
11	Haddon Township	9,800			3,100	500	13,400	1,590.41	2,718.09	3,850.00	1.10
12	Haddon Heights	6,000		6,000	18,500		30,500	1,753.76	2,997.27	8,655.00	1.63
13	Merchantville Borough	20,000		10,200	103,550		133,750	3,783.37	6,465.97	25,790.00	1.95
14	Oaklyn Borough	2,000		7,000	6,000		15,000	726.31	1,241.30	4,550.00	1.96½
15	Pensauken Township	26,700		1,000	12,400	8,150	48,250	4,064.55	6,946.53	27,197.89	1.96½
16	Voorhees Township	900			4,500	1,500	6,900	1,060.46	1,812.38	3,500.00	1.29
17	Winslow Township	11,850		500	6,800	1,000	20,150	1,895.67	3,239.80	9,200.00	1.62
18	Wood Lynne Borough	3,000			3,000		6,000	512.86	876.50	3,960.00	1.96½
19	Waterford Township	10,900		1,000	10,700	3,500	26,100	1,820.89	3,111.99	8,950.00	1.63
	Totals	$1,416,230	$102,650	$2,019,220	$2,413,880	$225,100	$6,177,080	$154,881.21	$264,700.09	$919,959.89	

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1908.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgaged indebtedness).	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
1	Avalon Borough	194	3,186	$ 315,065	$ 122,375	$ 437,440	$ 12,640		$ 450,080	$ 463,880	47
2	City of Cape May		10,500	3,106,050	2,004,650	5,110,700	462,300		5,573,000	5,641,967	570
3	Cape May Point Borough	7½	1,025	93,845	113,770	207,615	15,530		223,145	223,575	35
4	Dennis Township	29,255¼	119	290,641	146,227	436,868	104,802		541,670	547,793	458
5	Holly Beach City Borough		4,000	1,047,189	628,700	1,675,889	163,725		1,839,614	1,856,554	515
6	Lower Township	9,870½	1,636	733,890	166,900	900,790	60,550		961,340	970,548	287
7	Middle Township	26,004	1,552	523,350	265,925	789,275	137,161		926,436	946,669	653
8	North Wildwood Borough	131½	6,065	1,540,679	501,825	2,042,504	93,785		2,136,289	2,142,239	159
9	Ocean City, First Ward		1,925	1,307,330	469,600	1,776,930	75,880		1,852,810	1,883,780	189
10	Ocean City, Second Ward		9,650	2,439,006	605,445	3,044,451	98,925		3,143,376	3,174,346	144
11	Sea Isle City, First Ward	45	2,774	200,910	206,480	407,390	58,920		466,310	474,237	87
12	Sea Isle City, Second Ward	30	4,150	417,030	302,900	719,930	29,300		749,230	757,157	120
13	South Cape May Borough	81	3,200	27,400	20,480	47,880			51,330	51,330	28
14	Upper Township	28,908¾	1,695	263,241	214,255	477,496	87,597		565,093	570,936	406
15	West Cape May Borough	421 2-5	608	139,750	170,065	309,815	24,820		334,635	348,246	256
16	Wildwood Borough		1,619	941,667	841,800	1,783,467	109,950		1,893,417	1,900,569	277
17	Woodbine Borough	3,400	1,500	160,298	173,688	333,986	70,797		404,783	407,956	533
	Totals	98,349 53/120	55,204	$13,547,341	$6,955,085	$20,502,426	$1,610,132		$22,112,558	$22,361,782	4,764

NOTE.—The figures in column 8 represent the total value of ratables as furnished by the local Assessors, as shown in column 7, plus the valuation of "Second Class" railroad property as assessed by the State Board of Assessors, viz., $249,224.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1908—(Continued).

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.	12	13	14
		a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per $100 valuation.
1	Avalon Borough	$ 4,000		$ 41,950	$ 5,950		$ 51,900	$ 932.39	$ 1,233.92	$ 7,752.04	$2.128
2	City of Cape May	40,000		20,000	125,000		185,000	11,340.35	15,002.63	78,259.88	1.844
3	Cape May Point Borough	1,000			13,350		14,350	449.38	594.70	3,352.85	1.951
4	Dennis Township	11,900			18,395	$ 400	30,695	1,103.06	1,457.12	3,306.52	.987
5	Holly Beach City Borough	21,600		9,200	19,100		49,900	3,731.67	4,933.43	29,867.01	2.048
6	Lower Township	3,900			8,700		12,600	1,952.80	2,576.65	7,304.06	1.19
7	Middle Township	16,200		29,000	19,500	1,500	66,200	1,904.80	2,515.88	9,646.35	1.417
8	North Wildwood Borough	19,500		6,250	3,750		29,500	4,305.90	5,693.35	30,643.06	1.89
9	Ocean City, First Ward			11,000	52,395		63,395	3,786.39	5,008.35	28,144.29	1.951
10	Ocean City, Second Ward	46,400	$15,300	7,100	19,700		88,500	6,380.43	8,441.26	47,251.29	1.951
11	Sea Isle City, First Ward				14,700		14,700	953.21	1,261.47	7,053.53	1.936
12	Sea Isle City, Second Ward	5,000		10,650	46,700		62,350	1,521.88	2,014.03	11,342.63	1.936
13	South Cape May Borough			190			190	103.17	136.53	1,105.93	2.567
14	Upper Township	8,750		750	27,000	800	37,300	1,149.58	1,518.68	5,829.89	1.417
15	West Cape May Borough	5,000		500	2,500		8,000	700.84	926.33	3,790.69	1.482
16	Wildwood Borough	10,400		29,700	25,250		65,350	3,820.14	5,050.51	27,911.27	1.921
17	Woodbine Borough	24,795	29,085		5,190	175	59,245	821.99	1,085.16	7,917.00	2.277
	Totals	$218,445	$44,385	$166,290	$407,180	$2,875	$839,175	$44,957.98	$59,450.00	$310,478.29	

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1908.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgaged indebtedness).	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
1	Bridgeton	1,392	4,469	$2,080,766	$3,105,491	$ 5,186,257	$1,591,602	$ 89,930	$ 6,687,929	$ 6,687,929	3,565
2	Millville, First Ward	12,155		325,525	571,000	896,525	435,325	3,200	1,328,650	1,328,650	963
3	Second Ward		825	309,950	523,175	833,125	190,225	1,200	1,022,150	1,022,150	570
4	Third Ward	6,562	653	134,800	996,393	1,131,193	423,150		1,554,343	1,554,343	860
5	Fourth Ward	966		216,625	500,175	716,800	104,225	11,175	809,850	809,850	698
6	Borough of Vineland		2,638	665,275	1,390,707	2,055,982	356,825	4,500	2,408,307	2,408,307	1,055
7	Commercial Township	12,980				512,749	219,267	5,840	726,176	726,176	723
8	Deerfield Township	27,423				875,365	139,400		1,014,765	1,014,765	660
9	Downe Township	22,000				356,405	120,737	8,210	468,932	468,932	415
10	Fairfield Township	20,361		394,115	89,180	483,295	97,279	4,064	576,510	576,510	439
11	Greenwich Township	9,867				422,661	107,000	2,300	527,361	527,361	263
12	Hopewell Township	17,022				886,175	139,104	4,210	1,021,069	1,021,069	435
13	Landis Township	41,080	3,047			1,631,381	126,325		1,757,706	1,757,706	1,348
14	Lawrence Township	21,203	225	392,000	184,180	576,180	222,708	6,231	792,657	792,657	490
15	Maurice River Township	53,604	21	293,637	298,474	592,111	150,700		742,811	742,811	581
16	Stow Creek Township	11,069				419,845	56,815	2,790	473,870	473,870	236
	Totals	257,684	11,878	$4,812,693	$7,658,775	$17,576,049	$4,480,687	$143,650	$21,913,086	$21,913,086	13,301

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1908—(Continued).

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.	12	13	14
		a	b	c	d	e	f				
		Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per $100 valuation.
1	Bridgeton	$109,000	$18,000	$284,300	$302,950	$20,000	$734,250	$14,731.42	$30,520.25	$83,871.89	$1.93
2	Millville, First Ward	13,500			36,500	2,000	52,000				
3	Second Ward	30,000	1,000	8,000	84,400		123,400	10,385.66	21,516.79	71,117.61	2.19
4	Third Ward	10,350		1,500	24,725	1,350	37,925				
5	Fourth Ward	3,000			15,100	100	18,200				
6	Borough of Vineland	75,000		40,000	102,000		217,000	5,304.75	10,990.27	38,391.54	2.27
7	Commercial Township	12,400			20,400	2,000	34,800	1,599.54	3,313.89	9,450.00	1.98
8	Deerfield Township	26,500	3,525		56,350	3,300	89,675	2,235.21	4,630.86	7,720.00	1.44
9	Downe Township	10,500		700	16,700		27,900	1,032.91	2,139.96	7,484.00	2.27
10	Fairfield Township	5,400			10,500	4,450	20,350	1,269.87	2,630.89	4,500.00	1.47
11	Greenwich Township	6,000		10,600	18,100	600	35,300	1,161.61	2,406.60	3,550.00	1.36
12	Hopewell Township	11,550		103,300	17,300	200	132,350	2,249.10	4,659.63	7,098.00	1.38
13	Landis Township	24,600		1,625	407,850	5,350	439,425	3,871.67	8,021.26	20,578.64	1.85
14	Lawrence Township	8,500			32,650	2,500	43,650	1,745.98	3,617.29	6,080.00	1.44
15	Maurice River Township	10,000			14,500	2,500	27,000	1,636.18	3,389.81	9,250.00	1.92
16	Stow Creek Township	4,000		500	2,000	200	6,700	1,043.79	2,162.50	3,400.00	1.40
	Totals	$360,300	$22,525	$450,525	$1,162,025	$44,550	$2,039,925	$48,267.69	$100,000.00	$272,491.68	

Abstract of Ratables and Exemptions in the County of Essex for the Year 1908.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgaged indebtedness).	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
1	City of Newark	14,976		$121,469,706	$130,805,194	*$ 2,590,156 252,274,900 *50,294	$43,753,487	$2,837,750	$295,780,793	$295,780,793	70,437
2	City of East Orange	2,503		16,672,500	21,724,000	38,396,500 *59,650	3,424,500	204,700	41,667,394	41,666,594	7,107
3	City of Orange	1,300		8,006,550	9,182,450	17,189,000 *82,495	1,509,900	10,000	18,632,100	18,748,550	4,400
4	Town of Montclair	3,900	3,802	11,296,600	14,428,800	25,725,400 *29,850	2,828,100		28,666,995	28,635,995	2,650
5	Town of Bloomfield		3,588	3,260,050	3,971,000	7,231,050 *53,446	1,099,410		8,360,310	8,360,310	2,874
6	Town of Irvington	862½	7,978	3,580,834	2,839,300	6,420,134 *10,584	384,493		6,857,973	6,858,073	2,100
7	Township of Belleville	900	6,158	2,254,900	2,749,450	5,004,350 *1,922	359,814		5,364,648	5,374,748	1,610
8	Town of W. Orange	5,882¾	3,787	3,213,100	3,687,350	6,900,450 *54,038	935,950		7,880,822	7,838,322	1,200
9	Village of South Orange	779¼	2,347	3,378,342	4,149,475	7,527,817 *11,196	1,199,215		8,825,908	8,781,070	1,080
10	Township of So. Orange	1,729	2,387	1,943,450	1,352,050	3,295,500 *9,306	297,400		3,604,096	3,604,096	637
11	Town of Nutley	1,181	2,965	1,658,477	2,352,820	4,011,297	188,623		4,209,226	4,209,226	1,095

*Second class railroad property.

Abstract of Ratables and Exemptions in the County of Essex for the Year 1908—(Continued)

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgage indebtedness.	7 Net valuation taxable.	8 Valuation as equalized county board.	9 Number of polls assessed.
12	Borough of Glen Ridge. . .		950	$ 1,625,600	$ 2,533,700	*$ 24,536 4,159,300 *47,130	$ 367,100		$ 4,537,536	$ 4,550,936	378
13	Township of Millburn. . . .	4,776	1,202	1,133,950	1,318,200	2,452,150 *11,655	267,065		2,766,345	2,766,345	639
14	Borough of Caldwell.	297	500	517,500	793,500	1,311,000	147,320		1,469,975	1,469,975	405
15	Bor. of W. Caldwell.	3,000	25	164,780	134,820	299,600	44,300		343,900	343,900	110
16	Borough of No. Caldwell. .	1,785¼	26	118,100	102,050	220,150	18,450		238,600	238,600	83
17	Township of Caldwell. . . .	5,817½		129,360	198,250	327,610	32,600	$ 14,250	345,960	345,960	182
18	Borough of Verona.	1,608¼	341	483,200	489,800	*1,090 973,000	97,200		1,031,190	1,071,290	300
19	Township of Cedar Grove	1,997½	407	257,400	209,150	*1,256 466,550	80,000		547,956	547,806	245
20	Township of Livingston	8,592	17	350,400	189,200	539,600	81,280		620,880	620,880	224
21	Borough of Roseland.	2,218		151,100	111,400	*284 262,500	22,800		285,584	285,584	113
22	Borough of Essex Fells. . .	837½	54	238,795	426,325	*17,126 665,120	69,007		751,253	751,253	86
	Totals.	64,942½	37,534	$181,904,694	$203,748,284	*3,056,014 385,652,978 $388,708,992	$57,208,014	$3,066,700	$442,789,444	$442,850,306	97,955

*Second class railroad property.

Abstract of Ratables and Exemptions in the County of Essex for the Year 1908—(Continued)

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.	12	13	14
		a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per $100 valuation.
1	City of Newark	$4,643,000	$825,000	$20,000,000	$8,500,000	$2,150,000	$36,118,000	$648,252.40	$1,009,894.72	$3,224,428.25	$1.63
2	City of East Orange	970,000	60,000	2,585,300	1,072,000	150,000	4,837,300	91,319.22	142,263.72	402,496.28	1.53
3	City of Orange	533,000	217,500	439,250	1,240,500	280,000	2,710,250	41,090.54	64,013.83	242,587.14	1.86
4	Town of Montclair	351,200	223,600	319,100	996,800	65,800	1,956,500	62,828.45	97,704.93	313,096.92	1.67
5	Town of Bloomfield	138,100	17,000	122,325	324,500	18,525	620,450	18,322.99	28,544.90	105,500.00	1.83
6	Town of Irvington	67,800	4,700	41,900	91,400	15,500	221,300	15,030.60	23,415.76	61,400.00	1.46
7	Township of Belleville	125,000		488,000	137,500	17,500	768,000	11,779.65	18,351.19	56,410.83	1.63
8	Town of West Orange	183,000		96,400	106,200	30,400	416,000	17,178.97	26,762.66	131,220.00	2.24
9	Village of South Orange	115,000	136,100	48,000	288,150	6,000	593,250	19,245.16	29,981.51	78,827.00	1.47
10	Township of So. Orange	28,000		35,000	12,000		75,000	7,898.97	12,305.59	24,368.00	1.24
11	Town of Nutley	145,150		59,000	73,450		277,600	9,225.21	14,371.71	48,000.00	1.72

Abstract of Ratables and Exemptions in the County of Essex for the Year 1908—(Continued)

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 12 13 APPORTIONMENT OF TAXES.			14
		a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per $100 valuation.
12	Borough of Glen Ridge.....	$ 102,000		$ 37,000	$ 100,000	$ 5,000	$ 244,000	$ 9,974.13	$ 15,538.42	$ 51,997.50	$1.71
13	Township of Millburn.....	52,000	$ 11,000	41,700	28,800	3,100	136,600	6,062.91	9,445.23	39,235.00	1.98
14	Borough of Caldwell.....	28,000		6,500	222,100	25,000	281,600	3,221.69	5,018.98	14,718.58	1.56
15	Borough of W. Caldwell....	500			2,000		2,500	753.71	1,174.19	3,178.62	1.48
16	Borough of No. Caldwell ...	1,200		500,000			501,200	522.93	814.66	937.80	.96
17	Township of Caldwell.....	6,000			6,500	700	13,200	758.23	1,181.22	2,625.00	1.32
18	Borough of Verona.....	14,000		180,000	25,000		219,000	2,347.91	3,657.75	7,445.83	1.27
19	Township of Cedar Grove...	15,000		904,500	10,000	1,000	930,500	1,200.61	1,870.40	7,065.00	1.95
20	Township of Livingston....	8,500			16,800		25,300	1,360.76	2,119.89	2,600.00	.98
21	Borough of Roseland.....	700			1,900		2,600	625.91	975.08	1,250.00	1.00
22	Borough of Essex Fells.....				2,750		2,750	1,646.49	2,565.03	3,300.00	1.00
	Totals.....	$7,527,150	$1,494,900	$25,903,975	$13,258,350	$2,768,525	$50,952,900	$970,647.44	$1,511,971.37	$4,822,687.75	

Abstract of Ratables and Exemptions in the County of Gloucester for the Year 1908.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgaged indebtedness).	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
1	Clayton Borough	3,622.75		$ 301,575	$ 430,975	$ 740,363	$ 240,584		$ 980,947	$ 989,547	561
2	Deptford	11,350		640,050	272,400	915,083	105,300		1,020,383	1,041,283	594
3	East Greenwich	8,569	162	489,800	142,650	638,095	125,500		763,595	773,045	361
4	Elk	11,261		342,410		343,493	55,505		398,998	408,673	220
5	Franklin	29,903		581,550	64,150	686,308	70,700		757,008	766,208	532
6	Glassboro	5,353.25	534	128,750	833,000	1,019,619	273,250		1,292,869	1,294,219	682
7	Greenwich	5,509	292	218,389	296,250	515,159	211,661		726,820	729,570	206
8	Harrison	11,956		912,400	20,400	941,612	215,885		1,157,497	1,157,497	410
9	Logan	13,542		536,775	140,275	679,470	108,925	$ 800	787,595	793,095	360
10	Mantua	9,511	250	518,600	206,075	728,000	124,930		852,930	856,330	417
11	Monroe	26,400		364,000	496,775	867,448	172,883		1,040,331	1,044,531	709
12	National Park Borough	334	2,051	120,165	60,095	180,260	6,325		186,585	201,805	64
13	Pitman Borough	781	2,537	309,470	649,550	965,970	114,167		1,080,137	1,084,037	402
14	Paulsboro Borough	832.50	1,462	261,200	647,560	909,060	215,640		1,124,700	1,124,700	450
15	South Harrison	9,784		461,750	17,950	479,730	118,826		598,556	599,756	187
16	Swedesboro Borough	475		16,675	774,525	799,476	167,408	5,250	961,634	969,134	404
17	Washington	13,885		527,175	62,000	589,175	93,920		683,095	693,945	385
18	Wenonah Borough	431.55	641	99,505	364,950	467,890	63,571		531,461	534,411	168
19	West Deptford	9,197		846,850	204,550	1,439,973	97,183	1,600	1,535,556	1,542,356	513
20	Woodbury City	1,358		923,250	1,971,150	2,921,142	443,400	154,750	3,209,792	3,222,392	1,251
21	Woolwich	13,093				665,769	98,808		764,577	778,177	260
	Totals	187,148.05	7,928	$8,600,339	$7,655,280	$17,493,095	$3,124,371	$162,400	$20,455,066	$20,607,711	9,136

Abstract of Ratables and Exemptions in the County of Gloucester for the Year 1908—(Continued)

	TAXING DISTRICT	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.	12	13	14
		a	b	c	d	e	f				
		Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax	Local tax.	Total tax rate per $100 valuation.
1	Clayton Borough	$ 5,000		$ 10,000	$ 43,000	$ 8,500	$ 66,500	$ 2,122.56	$ 4,850.80	$ 10,475.00	$1.70
2	Deptford	8,300		1,400	9,650	2,000	21,350	2,233.59	5,104.28	6,895.00	1.30
3	East Greenwich	7,100		11,000	15,700	12,900	46,700	1,657.95	3,789.92	5,725.00	1.39
4	Elk	2,000			11,900		13,900	877.01	2,002.49	3,792.50	1.56
5	Franklin	10,000			18,900	3,100	32,000	1,644.28	3,755.41	6,650.00	1.50
6	Glassboro	15,000		500	25,800	2,800	44,100	2,776.39	6,342.67	12,255.00	1.60
7	Greenwich	7,500		3,500	1,000		12,000	1,565.65	3,575.89	4,950.00	1.35
8	Harrison	8,000		5,000	15,000		28,000	2,482.88	5,672.73	8,796.88	1.43
9	Logan	6,200		3,000	11,500	1,600	22,300	1,708.41	3,901.00	5,980.00	1.41
10	Mantua	5,300			20,100	4,800	30,200	1,837.68	4,197.00	5,085.00	1.24
11	Monroe	20,100		6,000	28,300	1,600	56,000	2,240.56	5,119.00	10,530.12	1.64
12	National Park Borough			3,000	5,140		8,140	433.73	988.94	1,850.00	1.59
13	Pitman Borough	4,000		2,500	7,500		14,000	2,412.60	5,511.03	9,644.25	1.56
14	Paulsboro Borough	7,000		4,000	25,500		36,500	2,325.34	5,312.78	9,200.00	1.48
15	South Harrison	3,500			2,800		6,300	1,287.07	2,939.67	2,500.00	1.08
16	Swedesboro Borough	9,600			39,100		48,700	2,078.76	4,748.75	11,513.50	1.85
17	Washington	8,000			6,000		14,000	1,489.20	3,401.65	4,100.00	1.23
18	Wenonah Borough	7,000		6,500	49,400		62,900	1,146.84	2,618.61	6,700.00	1.93
19	West Deptford	22,000		6,700	47,800	400	76,900	3,308.89	7,559.60	7,265.00	1.18
20	Woodbury City	29,200		164,000	147,000	5,700	345,900	6,912.51	15,793.72	43,200.00	2.00
21	Woolwich	2,400			3,000	3,700	9,100	1,669.96	3,814.06	6,056.50	1.44
	Totals	$187,200		$227,100	$534,090	$47,100	$995,490	$44,211.86	$101,000.00	$183,163.75	

Abstract of Ratables and Exemptions in the County of Hudson for the Year 1908.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	5a (6*) 2nd class R. R. property.	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
1	Jersey City		165,785	$76,697,269	$103,013,270	$179,710,539	$16,717,080	$36,342,162	$232,769,781	$232,769,781	5,676
2	Bayonne		About 30,000	13,043,554	19,690,020	32,733,574	4,043,750	619,614	37,396,938	37,396,938	
3	Hoboken	About 720		26,006,400	31,878,200	57,884,600	3,174,400	4,370,204	65,429,204	65,429,204	1,506
4	North Bergen			4,342,945	4,743,300	9,086,245	572,800	325,735	9,984,780	9,984,780	
5	Borough of Secaucus	671	Upland	1,176,285	987,800	2,164,085	256,000	312,562	2,732,647	2,732,647	255
		1,338	Meadow								
6	West Hoboken		6,000	7,073,450	12,806,600	19,880,050	1,570,100	500	21,450,650	21,450,650	1,554
7	West New York		7,825	2,991,780	3,057,500	6,049,280	190,900	3,327,915	9,568,095	9,568,095	
8	Town of Union		3,348	3,839,355	7,527,975	11,367,330	364,244		11,731,574	‡12,299,940	1,041
9	Weehawken		1,770	4,841,050	3,692,600	8,333,650	232,100	4,751,935	13,317,685	†14,567,732	
10	Guttenberg		1,400	797,150	1,588,350	2,385,500	109,365		2,494,865	2,494,865	
11	Kearny		9,600	5,080,085	7,512,885	12,592,970	1,444,382	934,192	14,971,544	14,971,544	
12	Harrison		7,389	3,069,475	5,031,375	8,100,850	1,655,952	218,576	9,975,378	9,975,378	
13	East Newark Borough		455	598,450	1,949,000	2,547,450	680,275	413	3,228,138	3,228,138	
	Totals			$149,357,248	$203,478,875	$352,836,123	$31,011,348	$51,203,808	$435,051,279	$436,869,692	

6*No deductions for debt allowed in Hudson County.
‡Five per cent. added to real estate valuation of Town of Union.
†Fifteen per cent. added to real estate valuation of Weehawken.

Abstract of Ratables and Exemptions in the County of Hudson for the Year 1908—(Continued)

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.	12	13	14
		a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per $100 valuation.
1	Jersey City	$3,395,515	$ 765,480	$5,708,769	$5,039,180	$1,780,160	$16,689,104	$ 547,598.13	$ 897,499.37	$3,041,892.36	$1.928
2	Bayonne	607,700	35,000	478,700	379,300	6,000	1,506,700	87,977.45	144,192.81	499,097.63	1.956
3	Hoboken	1,047,000	572,000	1,284,900	1,419,900		4,323,800	153,924.23	252,277.89	Old Hoboken 572,565.13	1.510
										Weehawk'n ad	1.440
4	North Bergen	186,000		503,100	136,000	150,000	975,100	23,489.50	38,498.70	88,559.56	1.508
5	Borough of Secaucus	27,000		1,316,000	2,000		1,345,000	6,428.64	10,536.37	8,720.00	.940
6	West Hoboken	282,800	79,400	114,500	664,400		1,141,100	50,463.32	82,708.10	138,255.00	12.66
7	West New York	250,000	5,000	43,000	128,000		426,000	22,509.24	36,892.07	133,801.66	2.019
8	Town of Union	250,000	80,000	189,000	208,500		727,500	28,935.99	47,425.35	81,000.00	1.312
9	Weehawken	227,000	20,000	130,000	45,000		422,000	34,271.04	56,169.36	134,983.76	1.635
10	Guttenberg	30,000		14,700	15,000		59,700	5,869.25	9,619.55	26,150.00	1.669
11	Kearny	418,150	23,000	88,050	415,900	20,000	965,100	35,221.02	57,726.35	121,409.05	1.432
12	Harrison	108,700	28,000	174,200	195,400		506,300	23,467.38	38,462.45	101,769.25	1.641
13	East Newark Borough	32,400		4,600	6,200		43,200	7,594.29	12,446.85	22,435.00	1.316
	Totals	$6,862,265	$1,607,880	$10,049,519	$8,654,780	$1,956,160	$29,130,604	$1,027,749.48	$1,684,455.22	$4,970,638.40	

Abstract of Ratables and Exemptions in the County of Hunterdon for the Year 1908.

	TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.		Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgaged indebtedness.	Net valuation taxable.	Number of polls assessed.
		Acres.	Lots.					
1	Alexandria Township	16,354	95	$ 491,413	$ 174,838	$ 7,935	$ 658,316	303
2	Bethlehem Township	12,481	84	436,276	120,724	2,982	554,018	243
3	Bloomsbury Borough	600	185	265,581	97,510	2,500	360,591	182
4	Clinton, Town of		275	476,826	178,572	39,070	616,328	209
5	Clinton Township	21,011	236	941,299	243,818	32,165	1,152,952	555
6	Delaware Township	24,050	98	840,109	256,314	11,375	1,085,048	508
7	East Amwell Township	18,591	81	630,417	279,724	17,885	892,256	363
8	Franklin Township	14,305	71	584,846	196,076	28,125	752,797	307
9	Frenchtown Borough	389	295	403,715	213,255	30,090	586,880	203
10	High Bridge Borough	1,016	285	567,397	256,861	6,750	817,508	356
11	Holland Township	14,886	108	870,978	302,400	3,800	1,169,578	385
12	Junction Borough	727	230	547,581	344,106	1,440	890,247	227
13	Kingwood Township	21,480	32	565,818	212,428	23,085	755,161	400
14	Lambertville City, First Ward		353	407,570	87,125	200	494,495	320
15	Lambertville City, Second Ward		350	729,720	271,075	28,574	972,221	292
16	Lambertville City, Third Ward		570	771,471	134,755	3,130	903,096	456
17	Lebanon Township	13,301	335	691,492	144,851	4,555	831,788	542
18	Raritan Township	23,952	83	873,660	260,022	28,889	1,104,793	432
19	Village of Flemington	206	474	1,234,328	419,120	56,084	1,597,364	425
20	Readington Township	28,845	516	1,121,987	253,594	28,165	1,347,416	693
21	Stockton Borough		135	154,850	62,802		217,652	114
22	Tewksbury Township	19,444	175	790,996	251,300	17,450	1,024,846	506
23	Union Township	12,522	57	519,968	149,421	20,615	648,774	279
24	West Amwell Township	13,289	174	366,995	116,950	5,855	478,090	182
	Totals	**257,449**	**5,297**	**$15,285,293**	**$5,027,641**	**$400,719**	**$19,912,215**	**8,482**

Abstract of Ratables and Exemptions in the County of Hunterdon for the Year 1908—(Continued)

	TAXING DISTRICT	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			
		Public schools.	Other school property	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per $100 valuation.
1	Alexandria Township	$ 3,000	$ 700		$ 15,300	$ 7,000	$ 26,000	$ 1,447.93	$ 3,324.66	$ 4,000.00	$ 1.286559
2	Bethlehem Township	4,350			10,000	950	15,300	1,218.53	2,797.93	2,000.00	1.042112
3	Bloomsbury Borough	6,400			11,700	700	18,800	793.10	1,821.07	1,200.00	1.007288
4	Clinton, Town of	6,000		$ 5,000	41,000	11,500	63,500	1,355.58	3,112.61	6,145.00	1.688097
5	Clinton Township	9,200		4,500	27,400	6,100	47,200	2,535.88	5,822.69	7,250.00	1.305660
6	Delaware Township	6,600			27,000	7,300	40,900	2,386.53	5,479.75	6,825.00	1.307160
7	East Amwell Township	6,225			17,200	3,600	27,025	1,962.48	4,506.11	6,222.50	1.381680
8	Franklin Township	4,300			19,300	2,300	25,900	1,655.74	3,801.81	3,700.00	1.175692
9	Frenchtown Borough	10,000		3,500	19,500	500	33,500	1,290.81	2,963.88	5,305.00	1.594317
10	High Bridge Borough	28,000	100	24,500	21,400		74,000	1,798.07	4,128.61	8,694.72	1.744991
11	Holland Township	6,600			28,500	400	35,500	2,572.45	5,906.65	2,800.00	0.931457
12	Junction Borough	3,000	1,200		25,800	2,500	32,500	1,958.06	4,495.96	2,500.00	0.980296
13	Kingwood Township	4,900			8,500		13,400	1,660.93	3,813.75	4,100.00	1.214935
14	Lambertville City, First Ward	6,000		3,000		5,000	14,000	1,087.61	2,497.32	} 22,968.40	
15	Lambertville City, Second Ward	8,000	5,000	9,500	105,700		128,200	2,138.36	4,909.95		1.650000
16	Lambertville City, Third Ward	6,000		3,000	36,500		45,500	1,986.32	4,560.85		
17	Lebanon Township	20,000		300,000	33,500	2,000	355,500	1,829.48	4,200.73	6,600.00	1.453285
18	Raritan Township	9,200		7,000	11,800		28,000	2,429.95	5,579.47	17,335.85	1.350543
19	Village of Flemington	30,000		50,000	85,500	6,300	171,800	3,513.36	8,067.07	11,209.00	2.025655
20	Readington Township	10,500			43,400	1,750	55,650	2,963.60	6,804.78	15,200.00	1.801622
21	Stockton Borough	3,200	2,500		10,300		16,000	478.70	1,099.20	2,500.00	1.821221
22	Tewksbury Township	5,400			27,800	3,200	36,400	2,254.11	5,175.72	5,750.00	1.236660
23	Union Township	6,900			19,700	4,000	30,600	1,426.95	3,276.47	3,700.00	1.252276
24	West Amwell Township	3,700			12,000	1,000	16,700	1,051.52	2,414.47	3,985.50	1.520535
	Totals	$207,475	$9,500	$410,000	$658,800	$66,100	$1,351,875	$43,796.05	$100,561.51	$149,990.97	

Abstract of Ratables and Exemptions in the County of Mercer for the Year 1908.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgaged indebtedness).	7 †Net valuation taxable.	8 †Valuation as equalized by county board.	9 Number of polls assessed.
1	East Windsor Township	9,826	*	*	*	$ 491,775	$ 105,125	$ 2,000	$ 595,265	$ 595,265	221
2	Ewing Township	*	*	*	*	1,101,155	203,153	500	1,325,322	1,325,322	322
3	Hamilton Township	*	*	*	*	3,057,339	550,621	1,100	4,257,946	4,257,946	1,205
4	Hightstown Borough	*	*	$ 199,150	$ 581,250	777,255	342,809	55,907	1,067,042	1,067,042	412
5	Hopewell Borough	171	322	161,305	380,700	442,005	168,872	26,550	593,023	593,023	293
6	Hopewell Township	*	*	*	*	1,566,365	358,100	26,040	1,905,071	1,905,071	710
7	Lawrence Township	11,428	*	*	*	1,155,065	203,245		1,370,116	1,370,116	556
8	Pennington Borough	*	*	70,949	264,370	335,319	137,197	4,960	473,556	473,556	183
9	Princeton Borough	*	*	1,548,841	1,821,014	3,369,855	794,205	4,425	4,173,178	4,173,178	568
10	Princeton Township	9,255	*	*	*	1,002,630	905,278	17,000	1,902,125	1,902,125	239
11	Washington Township	12,206	*	*	*	571,385	96,205		671,918	671,918	336
12	West Windsor Township	14,968	*	*	*	798,644	135,591	5,800	972,657	972,657	350
13	Trenton	*	*	$21,748,075	$35,653,175	57,396,750	10,491,323	1,801,683	66,709,241	66,709,241	18,599
	Totals					$72,065,542	$14,491,724	$1,949,965	†$86,016,460	$86,016,460	23,994

*Not given in duplicate.
†In this column is included second class railroad property to the total amount of $1,409,159.

Abstract of Ratables and Exemptions in the County of Mercer for the Year 1908—(Continued)

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.	12	13	14
		a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per $100 valuation.
1	East Windsor Township.	$ 2,300				$ 600	$ 2,900	$ 1,332.88	$ 2,559.98	$ 2,508.09	$1.07
2	Ewing Township.	11,900			$ 65,000		76,900	2,967.58	5,699.65	6,325.00	1.13
3	Hamilton Township.	71,700			69,700	31,400	172,800	9,534.13	18,311.63	25,699.98	1.25
4	Hightstown Borough.	8,000	$ 105,000	$ 10,400	58,400	2,000	183,800	2,389.25	4,588.90	5,546.91	1.17
5	Hopewell Borough	6,500		1,000	26,000	9,000	42,500	1,327.86	2,550.34	4,952.50	1.48
6	Hopewell Township	14,750	103,500	56,000	9,500	3,400	187,150	4,265.72	8,192.91	10,122.09	1.18
7	Lawrence Township.	6,000	555,000	20,000	13,800	600	595,400	3,067.88	5,892.29	4,194.99	.96
8	Pennington Borough.	10,000	60,000	3,600	47,500	1,500	122,600	1,060.36	2,036.56	3,202.36	1.32
9	Princeton Borough.	20,931	2,546,875	66,460	223,685	8,150	2,866,101	9,344.32	17,947.08	33,640.73	1.46
10	Princeton Township.	2,400		5,500	5,400	50	13,350	4,259.12	8,180.24	8,199.98	1.08
11	Washington Township.	3,500			8,900	600	13,000	1,504.52	2,889.63	1,499.99	.87
12	West Windsor Township.	2,800			10,000	500	13,300	2,177.91	4,182.99	2,159.99	.87
13	Trenton.	1,430,000	128,700	6,392,375	2,687,025	355,100	10,993,200	149,371.29	286,888.42	644,430.59	1.62
	Totals.	$1,590,781	$3,499,075	$6,555,335	$3,224,910	$412,900	$15,283,001	$192,602.82	$369,920.62	$752,483.20	

Abstract of Ratables and Exemptions in the County of Middlesex for the Year 1908.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgaged indebtedness).	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
1	Cranbury	10,850	201			$ 744,751	$ 174,464		$ 919,215	$ 919,215	418
2	Dunellen	150	1,430	$ 213,825	$ 465,814	679,639	80,150		759,789	759,789	436
3	East Brunswick	11,599	309			586,266	95,014		681,280	681,280	285
4	Helmetta	352	22	10,695	282,408	293,103	418,850		711,953	711,953	104
5	Highland Park	818	720			797,492	175,790		973,282	973,282	
6	Jamesburg	253	491	89,759	374,527	464,286	121,202		585,488	585,488	370
7	Madison	20,401	1,596			622,769	235,794		858,563	858,563	396
8	Metuchen	1,045	447			1,346,884	154,095		1,500,979	1,500,979	
9	Milltown	873	193			443,730	322,465		766,195	766,195	308
10	Monroe	20,833	37			745,219	96,301		841,520	841,520	424
11	New Brunswick	562	9,589	4,596,719	4,685,205	9,281,924	1,941,758	$10,000	11,213,682	11,213,682	
12	North Brunswick	7,871	411			505,456	131,575		637,031	637,031	258
13	Perth Amboy	1,278	12,542	4,143,999	6,388,685	10,532,684	5,022,583		15,555,267	15,555,267	1,490
14	Piscataway	15,591	8,545			2,205,821	870,679		3,076,500	3,076,500	796
15	Raritan	14,839	473			1,053,152	78,082		1,131,234	1,131,234	928
16	Roosevelt	656	2,104	632,450	1,149,024	1,781,474	1,071,600		2,853,074	2,853,074	530
17	Sayreville	7,492	968			1,293,991	425,124		1,719,115	1,719,115	1,265
18	South Amboy	254	4,246	628,635	1,700,696	2,329,331	616,710		2,946,041	2,946,041	1,383
19	South Brunswick	27,874	167			1,124,487	230,745		1,355,232	1,355,232	
20	South River	14,311	828	729,542	365,885	1,095,427	268,892		1,364,319	1,364,319	586
21	Spotswood	1,068	672			221,014	39,699		260,713	260,713	176
22	Woodbridge	11,712	5,683			2,831,620	433,574		3,265,194	3,265,194	1,292
	Totals	170,682	51,674			$40,980,520	$13,005,146	$10,000	$53,975,666	$53,975,666	

Abstract of Ratables and Exemptions in the County of Middlesex for the Year 1908—(Continued)

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.	12	13	14
		a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax	County tax.	Local tax.	Total tax rate per $100 valuation.
1	Cranbury	$ 8,600			$ 35,300	$ 1,400	$ 45,300	$ 1,933.24	$ 3,990.39	$ 5,451.00	$1.24
2	Dunellen	10,000		$ 2,500	31,000		43,500	1,597.97	3,298.48	7,887.00	1.76
3	East Brunswick	8,200		3,400	3,600	2,400	17,600	1,432.86	2,957.75	7,880.00	1.72
4	Helmetta	12,000			25,000		37,000	1,497.37	3,090.88	5,425.00	1.41
5	Highland Park	15,000		2,000	7,000		24,000	2,046.94	4,225.04	8,801.94	1.55
6	Jamesburg	10,000			20,350	6,000	36,350	1,231.41	2,542.02	6,281.50	1.70
7	Madison	6,300		25,000	3,600		34,900	1,805.70	3,727.16	6,060.00	1.35
8	Metuchen	10,000		6,000	57,000	16,500	89,500	3,156.68	6,515.24	20,862.72	2.05
9	Milltown	27,000		3,000	15,000		45,000	1,611.42	3,326.28	8,000.00	1.68
10	Monroe	8,400		150,000	2,400	1,000	161,800	1,769.84	3,653.19	5,600.00	1.31
11	New Brunswick	197,400	$1,024,900	354,090	697,200	30,420	2,304,010	23,603.53	48,712.09	137,565.65	1.90
12	North Brunswick	2,600		1,000	3,600	109,400	116,600	1,339.80	2,765.69	3,700.00	.945
13	Perth Amboy	249,250		96,400	376,425	200	722,275	32,712.85	67,510.85	127,700.00	1.50
14	Piscataway	30,200		6,000	28,000	2,900	67,100	6,470.00	13,353.01	24,810.00	1.50
15	Raritan	18,500		200	24,500	4,000	47,200	2,379.10	4,910.55	12,741.37	1.72
16	Roosevelt	35,200		4,200	16,100		55,500	6,000.14	12,383.34	29,013.00	1.67
17	Sayreville	23,200			25,900	3,500	52,600	3,615.41	7,461.95	12,100.00	1.24
18	South Amboy	30,000	36,000	20,000	116,900	900	203,800	6,195.64	12,786.81	37,030.00	1.90
19	South Brunswick	18,550			14,800	400	33,750	2,850.17	5,882.71	10,877.66	1.40
20	South River	15,000		22,000	55,100	5,000	97,100	2,869.28	5,922.14	15,905.00	1.82
21	Spotswood	6,000		1,000	7,500		14,500	548.40	1,132.49	2,370.00	1.56
22	Woodbridge	50,000		164,000	40,000	1,500	255,500	6,866.82	14,171.94	42,395.00	1.92
	Totals	$791,400	$1,060,900	$860,790	$1,606,275	$185,520	$4,504,885	$113,534.75	$234,320.00	$538,456.84	

Abstract of Ratables and Exemptions in the County of Monmouth for the Year 1918.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgaged indebtedness.)	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
1	Atlantic Township	18,671				$ 793,820	$ 112,071		$ 905,891		280
2	Eatontown Township	2,693	467	$ 643,698	$ 326,250	969,948	88,841	$ 7,500	1,051,289		249
3	Freehold Township	20,983	984	1,557,365	1,386,900	2,944,265	806,000	23,980	3,726,285		995
4	Holmdel Township	11,282				860,220	195,520	1,590	1,054,150		315
5	Howell Township	29,780				930,458	66,351		996,809		
6	Manalapan Township	17,255	44			739,534	107,930	6,725	840,739		467
7	Marlboro Township	17,407	171			916,588	120,096	14,849	1,021,835		428
8	Matawan Township	3,932	131	255,069	226,550	481,619	61,100		542,719		301
9	Middletown Township					3,346,041	320,900	2,700	3,664,241		867
10	Millstone Township					700,280	149,100	2,305	847,075		391
11	Neptune Township	650	2,680	2,040,485	3,303,035	5,343,520	490,393		5,833,913		1,232
12	Ocean Township	5,536	1,118	1,314,768	1,109,725	2,424,493	149,548		2,574,041		
13	Raritan Township	6,022		700,914	943,915	1,644,829	358,612	89,586	1,913,855		1,029
14	Shrewsbury Township			3,484,161	2,463,024	5,947,185	990,470	20,750	6,916,905		2,191
15	Upper Freehold Township	28,904				1,091,760	344,100	10,920	1,424,940		537
16	Wall Township	12,900				1,234,226	98,639		1,332,865		1,021
17	Asbury Park City		3,667	5,010,986	4,451,350	9,462,336	1,090,928		10,553,264		2,486
18	Atlantic Highlands Borough	644	2,248	888,767	806,500	1,695,267	151,250	26,450	1,820,067		437
19	Allentown Borough	293	183	41,590	220,315	261,905	129,823	6,400	385,328		204
20	Allenhurst Borough	185	667	933,502	1,150,500	2,084,002	232,842	5,310	2,311,534		47
21	Avon Borough		1,400	415,381	549,600	964,981	78,900		1,043,881		
22	Belmar Borough			1,222,275	1,454,620	2,676,895	224,434		2,901,329		170
23	Bradley Beach Borough	5	1,531	790,050	772,740	1,562,790	50,100		1,612,890		
24	Deal Borough		953	2,222,790	2,013,700	4,236,490	353,763		4,590,253		133
25	Englishtown Borough	225	113	50,325	142,250	192,575	38,092		230,667		106
26	Farmingdale Borough	196	190	39,968	97,300	137,268	34,930		172,198		91
27	Highlands Borough			234,977	278,850	513,827	50,050		563,877		271
28	Long Branch City		6,246	6,515,958	6,178,185	12,694,143	1,319,310	154,268	13,859,185		3,380
29	Manasquan Borough					661,481	126,564		788,045		
30	Matawan Borough	160	390			555,922	309,844		865,766		387
31	Monmouth Beach Borough	207	353	521,189	554,987	1,076,176	73,025		1,149,201		79
32	Neptune City Borough	364	332	105,625	157,375	263,000	58,940		321,940		125
33	Sea Bright Borough					1,203,494	137,631	8,000	1,333,125		174
34	Spring Lake Borough		2,334	1,140,544	1,038,330	2,178,874	179,070		2,357,944		234
35	Rumson Borough			1,528,550	2,088,400	3,616,950	445,840	86,015	3,976,775		286
36	West Long Branch Borough	1,929	388	391,212	607,344	998,556	64,002		1,062,558		186
	Totals	180,220	26,590	$32,050,149	$32,321,745	$77,405,718	$9,609,009	$467,348	$86,547,379		19,099

Abstract of Ratables and Exemptions in the County of Monmouth for the Year 1908—(Continued)

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION. a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	11 APPORTIONMENT OF TAXES. State school tax.	12 County tax.	13 Local tax.	14 Total tax rate per $100 valuation.
1	Atlantic Township	$ 6,000			$ 8,500	$ 500	$ 15,000	$ 3,967.13	$ 3,961.89	$ 5,000	$1.23
2	Eatontown Township	28,700		$ 850	40,000	1,000	70,550	2,282.81	4,597.77	9,500	1.56
3	Freehold Township	48,300	$4,000	102,000	117,000	9,000	280,300	8,091.58	16,296.80	10,700	1.03
4	Holmdel Township	11,400			31,100	3,000	45,500	2,289.08	4,610.29	4,950	1.13
5	Howell Township	11,200			15,000	16,500	42,700	2,164.56	4,359.52	5,225	1.18
6	Manalapan Township	4,800			11,000	2,075	17,875	1,825.66	3,676.95	5,350	1.26
7	Marlboro Township	5,700		500	25,000	2,000	33,200	2,218.86	4,468.96	7,150	1.35
8	Matawan Township	500			3,000	1,000	4,500	1,178.51	2,373.56	4,924	1.56
9	Middletown Township	66,700		800	62,900	30,600	161,000	7,956.70	16,025.44	23,040	1.28
10	Millstone Township	9,700			15,300		25,000	1,839.42	3,704.65	5,400	1.30
11	Neptune Township	92,600		29,500	133,750	12,000	267,850	12,668.23	25,514.44	41,125	1.36
12	Ocean Township	15,100		10,200	6,500		31,800	5,589.57	11,257.48	13,700	1.19
13	Raritan Township	29,100		73,500	67,400	4,000	174,000	4,155.88	8,370.18	6,600	1.00
14	Shrewsbury Township	156,000	10,000	178,300	341,200	25,000	710,500	15,019.85	30,250.87	40,200	1.24
15	Upper Freehold Township	6,250			16,500	2,000	24,750	3,094.20	6,231.93	7,992	1.22
16	Wall Township	30,000	8,000	180,000	20,000	3,000	241,000	2,894.31	5,829.24	13,275	1.70
17	Asbury Park City	133,000		315,000	205,700		653,700	22,916.20	46,154.42	167,043	2.24
18	Atlantic Highlands Borough	43,000		138,100	75,900		257,000	3,952.22	7,960.01	23,800	1.96
19	Allentown Borough	3,000		15,450	28,900		47,350	836.74	1,685.22	4,309	1.81
20	Allenhurst Borough			122,200	10,250		132,450	5,019.44	10,109.42	28,503	1.89
21	Avon Borough	500		32,800	30,300		63,600	2,266.78	4,565.38	15,903	2.18
22	Belmar Borough	12,100		115,750	76,000		203,850	6,300.23	12,688.87	41,213	2.08
23	Bradley Beach Borough	5,800		3,400	23,650		32,850	3,502.38	7,053.93	22,500	2.06
24	Deal Borough			211,000	35,000		246,000	9,967.41	20,074.89	57,442	1.91
25	Englishtown Borough	3,500		4,900	21,600		30,000	500.88	1,008.81	2,021	1.53
26	Farmingdale Borough	5,000			20,000		25,000	373.92	753.10	1,600	1.59
27	Highlands Borough	5,000			9,900		14,900	1,224.46	2,466.09	3,100	1.21
28	Long Branch City	192,050	62,000	233,300	335,400		822,750	30,095.01	60,612.54	189,666	2.02
29	Manasquan Borough	15,000		2,000	43,900		60,900	1,711.24	3,446.49	7,700	1.63
30	Matawan Borough	12,000		1,000	42,000	700	55,700	1,880.01	3,786.39	12,237	2.07
31	Monmouth Beach Borough				22,500		22,500	2,495.49	5,026.00	11,075	1.62
32	Neptune City Borough	15,000		2,000			17,000	699.09	1,407.99	4,724	2.13
33	Sea Bright Borough	40,000		8,000	40,000		88,000	2,894.87	5,830.38	13,700	1.69
34	Spring Lake Borough	5,800		204,025	58,550		268,375	5,120.27	10,312.40	36,788	2.22
35	Rumson Borough	27,000			135,700	10,000	172,700	8,635.36	17,392.33	29,420	1.40
36	West Long Branch Borough	11,100			10,000	12,000	33,100	2,307.34	4,647.07	7,700	1.38
	Totals	$1,050,900	$84,000	$1,984,575	$2,139,400	$134,375	$5,393,250	$187,935.69	$378,511.70	$884,575	

Abstract of Ratables and Exemptions in the County of Morris for the Year 1908.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgaged indebtedness).	7 Net valuation taxable.	8 Valuation as equalized county board.	9 Number of polls assessed.
1	Boonton Township	4,884	40			$ 168,221	$ 25,217		$193,438		125
2	Chatham Township	5,459	28			521,430	45,615		567,045		190
3	Chester Township	17,750	188			575,812	99,174		674,986		371
4	Hanover Township	27,779	415	$ 2,339,490	$ 415,696	2,755,186	339,050		3,094,236		923
5	Jefferson Township	24,136	106	443,340	184,695	628,035	55,800		683,835		299
6	Mendham Township	10,222	56			527,815	43,700		571,515		197
7	Montville Township	10,689	126			564,467	141,054		705,521		482
8	Morris Township	7,960	175	1,245,415	1,980,500	3,225,915	626,600		3,852,515		655
9	Mt. Olive Township	18,116	153	409,579	106,350	515,929	78,814		594,743		285
10	Passaic Township	17,742	234	746,124	274,660	1,020,784	158,575		1,179,359		401
11	Pequannock Township	19,965	115	346,317	378,275	724,592	85,680		810,272		438
12	Randolph Township	11,216	356	489,942	115,125	605,067	131,290		736,357		564
13	Rockaway Township	31,012	386			1,304,827	52,875		1,357,702		1,278
14	Roxbury Township	10,339	576	359,032	487,465	846,497	233,658		1,080,155		570
15	Washington Township	25,063	259	635,937	125,575	761,512	233,325		994,837		551
16	Butler Borough	879	462	510,383	402,400	912,783	163,564		1,076,347		542
17	Chatham Borough	669	405	288,235	518,600	806,835	84,889		891,724		434
18	Florham Park Borough	4,963	22	403,687	770,558	1,174,245	112,830		1,287,075		125
19	Madison Borough		49	1,346,013	1,511,435	2,857,448	456,596		3,314,044		779
20	Mendham Borough	3,323	121	530,525	121,175	651,700	108,488		760,188		254
21	Mt. Arlington Borough	1,213	454	203,453	249,750	453,203	50,450		503,653		64
22	Netcong Borough	275	324	94,951	221,975	316,926	53,327		370,253		293
23	Rockaway Borough	305	412	187,424	510,700	698,124	132,800		830,924		416
24	Wharton Borough	934	396	231,632	314,300	545,932	367,822		913,754		481
25	Boonton, Town of	955	1,379	530,712	1,675,975	2,206,687	345,434		2,552,121		886
26	Dover, Town of		3,100	753,139	2,116,100	2,869,239	529,848		3,399,087		1,753
27	Morristown, Town of	203	2,203	2,962,562	5,704,700	8,667,262	2,229,070		10,896,332		1,423
	Totals	256,051	12,540	$15,057,892	$18,186,009	$36,906,473	$6,985,545		$43,892,018		14,779

Abstract of Ratables and Exemptions in the County of Morris for the Year 1908—(Continued)

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES	12	13	14
		a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per $100 valuation.
1	Boonton Township	$2,400			$ 1,000	$ 200	$ 3,600	$ 430	$ 1,021	$ 1,225	$ 1.385
2	Chatham Township	4,400					4,400	1,262	2,992	3,300	1.334
3	Chester Township	5,700			12,500	1,000	19,200	1,502	3,561	4,275	1.386
4	Hanover Township	10,000		$2,503,000	43,000	1,200	2,557,200	6,885	16,325	14,820	1.230
5	Jefferson Township	9,000			8,000		17,000	1,522	3,609	3,100	1.205
6	Mendham Township	4,500			1,000		5,500	1,272	3,016	5,000	1.627
7	Montville Township	7,800			7,500	450	15,750	1,570	3,723	3,000	1.177
8	Morris Township	24,500		15,800	48,000	10,000	98,300	8,570	20,331	12,800	1.086
9	Mt. Olive Township	6,500		15,000	23,400	2,600	47,500	1,324	3,138	3,800	1.394
10	Passaic Township	7,750			10,000	2,300	20,050	2,621	6,222	6,400	1.295
11	Pequannock Township	14,000			8,000	2,000	24,000	1,802	4,275	4,665	1.328
12	Randolph Township	11,300		15,000	13,700	6,000	46,000	1,639	3,885	6,370	1.617
13	Rockaway Townsnip	11,200		207,000	10,300	200	228,700	3,020	7,164	5,700	1.171
14	Roxbury Township	14,000		600	16,250	1,500	32,350	2,403	5,699	8,420	1.532
15	Washington Township	9,500			29,800	4,200	43,500	2,214	5,249	6,900	1.446
16	Butler Borough	35,000	$38,000	45,000	48,500	5,200	171,700	2,395	5,679	11,888	1.857
17	Chatham Borough	8,000		10,000	61,000	12,000	91,000	1,984	4,705	11,300	2.019
18	Florham Park Borough	4,000		1,000	501,000	200	506,200	2,864	6,791	3,350	1.013
19	Madison Borough	40,000	20,000	559,500	839,000	15,000	1,473,500	7,370	17,485	37,108	1.872
20	Mendham Borough	5,000		2,000	24,000	2,000	33,000	1,691	4,011	5,450	1.469
21	Mt. Arlington Borough	400		4,000	7,000		11,400	1,121	2,657	4,720	1.689
22	Netcong Borough	12,500		4,000	6,400		22,900	824	1,953	5,263	2.174
23	Rockaway Borough	12,000		5,000	27,000	10,000	54,000	1,849	4,384	7,310	1.632
24	Wharton Borough	17,000		500	26,500		44,000	2,033	4,821	8,349	1.665
25	Boonton, Town of	28,000		71,500	108,800	20,000	228,300	5,674	13,465	26,635	1.796
26	Dover, Town of	100,000		204,000	299,500	47,000	650,500	7,560	17,934	36,898	1.838
27	Morristown Town	213,000		289,000	856,000	30,000	1,388,000	24,244	57,495	102,774	1.700
	Totals	$617,450	$58,000	$3,951,900	$3,037,150	$173,050	$7,837,550	$97,645	$231,590	$350,820	

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1908.

	TAXING DISTRICT.	NUMBER OF ACRES OR LOTS. Acres.	Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
1	Barnegat City	30	1,367	$ 29,518	$ 40,308	$ 69,826	$ 4,725	$ 74,551	$ 74,551	16
2	Bay Head		6,606	218,120	308,897	527,017	32,350	559,367	559,367	66
3	Beach Haven			157,015	240,667	397,682	41,838	439,520	439,520	43
4	Berkeley	22,940	3,508	216,860	111,835	328,695	47,925	376,620	376,620	150
5	Brick	14,320	593	415,400	274,776	690,176	72,600	762,776	762,776	515
6	Dover	20,320	4,847	917,665	328,908	1,246,573	310,498	1,557,071	1,557,071	585
7	Eagleswood	5,195		56,925	76,485	133,410	27,608	161,018	161,018	165
8	Harvey Cedars	165	759	15,293	37,677	52,970	2,705	55,675	55,675	23
9	Island Heights		1,585	186,080	154,200	340,280	25,815	366,095	366,095	71
10	Jackson	46,470	1,275	23,230	342,170	365,400	36,635	402,035	402,035	378
11	Lacey	32,880		108,375	124,254	232,629	48,014	280,643	280,643	173
12	Lakewood	9,896		1,615,955	2,899,825	4,514,780	1,210,712	5,725,492	5,725,492	850
13	Lavallette	11	1,716	78,483	35,770	114,253	6,875	121,128	121,128	27
14	Little Egg Harbor	13,238		65,100	37,025	102,125	12,075	114,200	114,200	135
15	Long Beach	6,278	1,775	227,710	32,560	260,270	6,355	266,625	266,625	10
16	Manchester	58,782	1,341	163,240	191,635	354,875	65,044	419,919	419,919	234
17	Ocean	7,791		40,445	56,923	97,368	21,860	119,228	119,228	114
18	Plumsted	18,114		185,194	301,346	486,540	100,067	586,607	586,607	273
19	Point Pleasant	424	2,072	662,295	557,471	1,219,766	145,573	1,365,339	1,365,339	141
20	Sea Side Park	90	1,450	221,175	181,555	402,730	33,660	436,390	436,390	40
21	Stafford	22,769		122,755	143,265	266,020	43,214	309,234	309,234	239
22	Surf City	165	2,545	69,132	7,260	76,392	2,054	78,446	78,446	22
23	Tuckerton	296	409	84,015	268,021	352,036	76,920	428,956	428,956	239
24	Union	7,776	276	113,573	180,064	293,637	84,150	377,787	377,787	260
	Totals			$5,992,553	$6,932,897	$12,925,450	$2,459,272	$15,384,722	$15,384,722	4,769

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1908—(Continued)

	TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.					APPORTIONMENT OF TAXES.			
		Public schools.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per $100 valuation.
1	Barnegat City	$ 1,290	$ 1,290	$ 540		$ 3,030	$ 160.38	$ 363.43	$ 1,360.00	$2.50543
2	Bay Head	1,050	1,000	8,900		10,950	1,203.42	2,726.91	4,250.00	1.45062
3	Beach Haven	900		20,320		21,220	945.58	2,142.66	4,650.00	1.75083
4	Berkeley	2,700	6,075	1,100	$ 3,200	13,075	810.26	1,836.02	2,200.00	1.24695
5	Brick	11,200	3,000	12,500	2,500	29,200	1,641.03	3,718.53	6,490.00	1.48604
6	Dover	45,800	56,500	27,000	5,500	134,800	3,349.88	7,590.72	18,215.00	1.83489
7	Eagleswood	3,200		7,700	1,000	11,900	346.41	784.96	1,850.00	1.7491
8	Harvey Cedars		1,650			1,650	119.77	271.41	500.00	1.5594
9	Island Heights	1,500		3,500		5,000	787.61	1,784.71	6,604.00	2.48715
10	Jackson	8,000		17,800	5,000	30,800	864.93	1,959.92	4,750.00	1.7901
11	Lacey	2,500	4,500	11,500		18,500	603.77	1,368.13	1,575.00	1.20264
12	Lakewood	51,300		89,500	5,000	145,800	12,317.81	27,911.77	50,100.00	1.56283
13	Lavalette			600		600	260.59	590.49	1,000.00	1.50592
14	Little Egg Harbor	1,650	500			2,150	245.68	956.72	1,435.00	1.84099
15	Long Beach	500	1,200			12,500	573.61	1,299.78	830.00	1.01019
16	Manchester	3,100	1,985	4,500	250	9,835	903.41	2,047.10	5,750.00	2.01623
17	Ocean	1,100		2,800	13,215	17,115	256.50	581.23	280.00	.84264
18	Plumsted	7,400	1,700	13,400		22,500	1,262.02	2,859.70	4,599.50	1.44018
19	Point Pleasant	1,200	10,750	70,150		82,100	2,937.39	6,656.03	14,605.00	1.762
20	Sea Side Park	1,020	5,000	1,200		7,220	938.84	2,127.40	7,450.00	2.40066
21	Stafford	4,200		10,400	2,100	16,700	665.28	1,507.51	2,687.50	1.49443
22	Surf City		2,000	1,000		3,000	168.78	382.42	1,650.00	2.77795
23	Tuckerton	9,500	2,000	12,000		23,500	922.85	2,091.16	5,185.00	1.85567
24	Union	7,000		11,200	3,100	21,300	811.57	1,841.29	3,690.00	1.61055
	Totals	$166,110	$109,860	$327,610	$40,865	$644,445	$33,097.38	$75,000.00	$151,706.00	

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1908.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (other than mortgage indebtedness).	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
1	Paterson, First Ward		2,609	$1,629,480	$2,553,950	$ 4,183,430	$ 319,100		$ 4,502,530		2,498
	Second Ward	223	11,024	2,756,860	3,643,200	6,400,060	818,600		7,218,660		3,348
	Third Ward	41	2,357	2,313,015	4,025,025	6,338,040	1,012,900		7,350,940		2,357
	Fourth Ward		7,295	5,514,410	6,827,150	12,341,560	1,690,550		14,032,110		2,941
	Fifth Ward		2,103	5,953,015	5,525,510	11,478,525	2,991,852		14,470,377		1,417
	Sixth Ward		799	2,831,910	2,473,700	5,305,610	2,584,010		7,889,620		1,023
	Seventh Ward		3,237	1,643,520	2,286,700	3,930,220	1,781,500		5,711,720		1,341
	Eighth Ward		3,992	1,178,960	1,953,470	3,132,430	582,040		3,714,470		1,827
	Ninth Ward		3,004	4,110,610	5,479,700	9,590,310	2,402,087		11,992,397		2,556
	Tenth Ward		5,248	1,824,230	2,646,650	4,470,880	1,083,200		5,554,080		2,087
	Eleventh Ward	102	14,745	4,654,961	4,345,045	9,000,006	651,505		9,651,511		1,863
	Second Class R. R. Property					377,644			377,644		
2	Passaic, First Ward		3,282	1,967,960	3,778,500	5,746,460	806,225		6,552,685		1,780
	Second Ward		4,070	2,133,025	2,703,275	4,836,300	1,221,550		6,057,850		1,342
	Third Ward		11,700	2,439,090	2,968,725	5,407,815	477,375		5,885,190		1,090
	Fourth Ward		4,868	2,709,475	6,036,825	8,746,300	1,053,850		9,800,150		1,979
	Second Class R. R. Property					136,929			136,929		
3	Acquackanonk Township	5,369	14,516	2,298,165	2,911,675	5,209,840	745,225		5,955,065		1,328
4	Little Falls Township			568,167	1,044,050	1,612,217	547,064		2,159,281		757
5	Wayne Township	14,230	282			1,469,384	183,835		1,653,219		419
6	Manchester Township	500	1,645	378,875	638,700	1,017,575	145,175		1,162,750		621
7	West Milford Township	45,903	84	655,415	680,960	1,346,375	84,395		1,430,770		503
8	Pompton Township	25,468	183	534,376	882,100	1,416,476	121,470		1,537,946		829
9	Pompton Lakes Borough	1,422	216	141,056	426,200	567,256	96,879		664,135		227
10	Hawthorne Borough	1,657	2,838	455,181	653,950	1,109,131	124,290		1,233,421		693
11	Totowa Borough	2,170	1,168	462,167	941,550	1,403,717	22,570		1,426,287		194
12	North Haledon Borough	2,081	726	137,425	146,850	284,275	18,675		302,950		177
13	Prospect Park Borough	245	711	250,090	381,200	631,290	8,403		639,693		490
	Totals	99,411	102,702	$49,551,438	$65,954,660	$117,490,055	$21,574,325		$139,064,380		35,682

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1908—(Continued)

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION. a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	11 APPORTIONMENT OF TAXES. State school tax.	12 County tax.	13 Local tax.	14 Total tax rate per $100 valuation.
1	Paterson, First Ward	$112,450	$ 23,000		$ 147,800		$ 283,250				
	Second Ward	107,600		$ 384,200	227,800	$ 15,000	734,600				
	Third Ward	159,400	4,500	16,000	95,500		275,400				
	Fourth Ward	146,200		44,500	538,700		729,400				
	Fifth Ward	75,040	34,740	919,580	905,240	81,200	2,015,800				
	Sixth Ward	43,000		12,200	37,040		92,240	$197,014.17	$303,440.98	$1,133,779.14	$1.76
	Seventh Ward	20,000	46,000	210,000	340,000		616,000				
	Eighth Ward	121,700		15,800	12,000		149,500				
	Ninth Ward	219,000	67,000	834,000	755,600	72,900	1,948,500				
	Tenth Ward	44,240	32,560	7,000	303,400		387,200				
	Eleventh Ward	152,150		179,750	133,950	300,000	765,850				
2	Passaic, First Ward	98,000		111,700	209,750		419,450				
	Second Ward	122,000		135,000	193,000	10,000	460,000				
	Third Ward	96,700		73,850	288,800		459,350	60,583.24	93,308.46	261,577.44	1.46
	Fourth Ward	397,000	78,000	30,000	799,975		1,304,975				
3	Acquackanonk Township	89,000		115,500	59,150	24,100	287,750	12,689.24	19,543.52	42,357.00	1.26
4	Little Falls Township	21,800			41,000	1,000	63,800	4,601.02	7,086.36	18,450.00	1.40
5	Wayne Township	24,700		120,000	14,700		159,400	3,522.70	5,425.56	9,450.00	1.12
6	Manchester Township	37,800		5,500	8,500		51,800	2,477.57	3,815.89	11,915.00	1.57
7	West Milford Township	12,450		200,000	29,250	300	242,000	3,048.67	4,695.48	4,400.00	.85
8	Pompton Township	22,800			17,700		40,500	3,277.06	5,047.23	15,500.00	1.56
9	Pompton Lakes Borough	5,500			17,500	1,200	24,200	1,415.07	2,179.49	5,678.88	1.40
10	Hawthorne Borough	25,800		150	16,450	500	42,900	2,628.12	4,047.78	9,130.00	1.28
11	Totowa Borough	12,000		30,000	7,000	42,000	91,000	3,039.11	4,680.77	5,985.00	.96
12	North Haledon Borough	15,000					15,000	645.43	994.18	3,250.00	1.62
13	Prospect Park Borough	13,600			5,750		19,350	1,362.98	2,099.27	7,925.00	1.78
	Totals	$2,194,930	$285,800	$3,444,730	$5,205,555	$548,200	$11,679,215	$296,304.38	$456,364.97	$1,529,397.46	

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1908.

	TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.		Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgaged indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
		Acres.	Lots.								
1	Salem, East Ward	304	854	$ 460,553	$1,098,722	$ 1,559,275	$ 449,525	$30,275	$1,978,525	$1,978,525	887
2	West Ward	156	755	301,285	792,695	1,093,980	383,667	35,450	1,442,197	1,442,197	684
3	Elsinboro	7,435		251,490		251,490	56,744	1,950	306,284	306,284	104
4	Mannington	22,125		1,037,167		1,037,167	224,175	6,650	1,254,692	1,254,692	483
5	Lower Alloway Creek	25,191	159	482,280	105,490	587,770	167,465	16,490	738,745	738,745	307
6	Quinton	13,262	90	462,400	100,900	563,300	137,250	17,850	682,700	682,700	330
7	Alloway	19,098	172	547,783	83,000	630,783	141,721	5,700	766,804	766,804	419
8	Lower Penns Neck	13,422½	150	492,000	100,000	592,000	120,535	730	711,805	711,805	348
9	Upper Penns Neck	10,436		617,985		617,985	159,833		777,818	777,818	209
10	Pennsgrove Borough	600	461	173,243	463,520	636,763	132,260		769,023	769,023	531
11	Oldmans	12,008½	159	453,784	127,738	581,522	118,779	1,539	698,762	698,762	343
12	Pilesgrove	20,842	52	1,252,675	22,000	1,274,675	319,575	2,800	1,591,450	1,591,450	443
13	Woodstown Borough	635	84	262,925	573,775	836,700	341,675	25,250	1,153,125	1,153,125	372
14	Upper Pittsgrove	22,527		1,047,056		1,047,056	219,457	6,620	1,259,893	1,259,893	502
15	Pittsgrove	21,167		635,011		635,011	94,278	400	728,889	728,889	505
16	Elmer Borough	237	444	130,360	312,598	442,958	139,518	8,160	574,316	574,316	310
	Totals	189,446	3,380	$8,607,997	$3,780,438	$12,388,435	$3,206,457	$159,864	$15,435,028	$15,435,028	6,777

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1908—(Continued)

	TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			
		Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per $100 valuation.
1	Salem, East Ward	$82,500	$15,000	$116,500	$130,500	$18,000	$362,500	$4,443.03	$11,195.42	$19,587.39	$1.78
2	West Ward	9,000			61,000	12,000	82,000	3,238.64	8,160.63	14,277.75	1.78
3	Elsinboro	2,000				100	2,100	687.80	1,733.09	1,623.30	1.32
4	Mannington	9,000			5,700		14,700	2,817.57	7,099.63	6,775.33	1.33
5	Lower Alloway Creek	5,800			7,000	900	13,700	1,658.95	4,180.16	3,545.97	1.27
6	Quinton	4,000		10,000	15,500	100	29,600	1,533.09	3,863.04	3,891.39	1.36
7	Alloway	6,000			33,700	200	39,900	1,721.96	4,338.94	3,987.38	1.31
8	Lower Penns Neck	5,800		8,000	10,000	6,000	29,800	1,598.46	4,027.73	3,203.12	1.24
9	Upper Penns Neck	4,300		15,000		100	19,400	1,746.69	4,401.26	2,644.58	1.13
10	Pennsgrove Borough	8,000			20,000		28,000	1,726.95	4,351.49	6,767.40	1.67
11	Oldmans	6,800			17,700	1,400	25,900	1,569.16	3,953.92	4,961.21	1.50
12	Pilesgrove	6,000			6,000	800	12,800	3,573.82	9,005.17	7,002.38	1.23
13	Woodstown Borough	3,100	2,500	45,500	33,050	3,800	87,950	2,589.49	6,524.92	11,185.31	1.76
14	Upper Pittsgrove	5,800			36,200	1,400	43,400	2,829.26	7,129.06	6,173.47	1.28
15	Pittsgrove	9,850			11,500		21,350	1,636.82	4,124.39	7,143.11	1.77
16	Elmer Borough	7,000			26,000		33,000	1,289.70	3,249.76	3,445.89	1.39
	Totals	$174,950	$17,500	$195,000	$413,850	$44,800	$846,100	$34,661.39	$87,338.61	$106,214.98	

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1908.

TAXING DISTRICT.	1	2	3	4	5	6	7	8	9
	Number of acres.	Value of land without improvements.	Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgaged indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
1 Bedminster	$ 20,064	Farm	Land.	$ 1,499,848	$ 240,250		$ 1,740,098	$ 1,740,098	520
2 Bernards	25,571	$3,808,909	$ 450,000	4,258,909	563,490		4,148,075	4,822,399	290
3 Branchburg	12,324	Farm	Land.	659,293	144,535	$ 6,950	796,878	796,878	857
4 Bridgewater	20,828	2,164,510	3,315,086	5,479,596	1,305,696	61,385	6,723,907	6,723,907	2,500
5 Bound Brook Borough	640	648,387	1,216,500	1,864,887	268,060		2,132,947	2,132,947	612
6 Franklin	27,500	Farm	Land.	1,867,213	324,610	2,500	2,189,323	2,189,323	702
7 Hillsborough	34,000	Farm	Land.	1,785,516	274,265	10,400	2,049,381	2,049,381	568
8 Montgomery	19,412	Farm	Land.	771,830	195,434	10,755	956,509	956,509	356
9 Millstone Borough	400	49,657	25,263	74,920	18,417		93,337	93,337	47
10 North Plainfield Borough	5,542	Farm	Land.	395,200	70,200		465,400	465,400	155
11 North Plainfield	1,275	1,556,350	2,405,250	3,961,600	542,200	21,100	4,482,700	4,482,700	1,258
12 Rocky Hill Borough	400	52,624	140,850	193,474	58,223	18,050	233,647	233,647	64
13 South Bound Brook Borough	400	92,350	317,550	409,900	121,752		531,652	531,652	296
14 Warren	12,344	Farm	Land.	416,075	62,125		478,200	478,200	280
Totals	$180,700	$8,372,787	$7,870,499	$23,638,261	$ 4,189,257	$131,140	$27,022,054	$27,696,378	8,505

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1908—(Continued)

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION.						11 APPORTIONMENT OF TAXES.	12	13	14
		a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.	Total tax rate per $100 valuation.
1	Bedminster	$ 30,000			$ 60,000	$ 3,500	$ 93,500	$3,169.32	$ 9,396.52	$ 3,500.00	$1.36
2	Bernards	74,500		$ 2,000	53,500		130,000	8,783.25	26,040.95	28,252.15	1.63
3	Branchburg	5,600				325	5,925	1,451.39	4,303.14	2,800.00	1.23
4	Bridgewater	100,000		192,000	204,000	10,300	506,300	12,246.83	36,309.10	24,206.07	1.53
5	Bound Brook Borough	100,000	$3,000	10,000	80,000	5,000	198,000	3,884.53	11,517.91	14,930.63	1.80
6	Franklin	10,475		6,000	57,100	2,200	75,775	3,987.50	11,822.34	6,130.10	1.00
7	Hillsborough	7,800			26,000	5,300	39,100	3,732.62	11,066.65	6,500.00	1.15
8	Montgomery	2,500		181,560	21,690	3,000	208,750	1,742.13	5,165.14	3,275.00	1.06
9	Millstone Borough	2,000			12,000	500	14,500	170.03	504.02	262.44	1.00
10	North Plainfield	2,800			7,000		9,800	847.66	2,513.16	4,900.00	2.04
11	North Plainfield Borough	100,000	3,200	11,300	83,000	3,000	200,500	8,164.53	24,206.58	34,000.00	1.88
12	Rocky Hill Borough	1,000		950	8,100		10,050	425.56	1,261.69	817.76	1.44
13	South Bound Brook Borough	14,400		750	8,000		23,150	968.33	2,871.92	2,658.26	1.60
14	Warren	4,200			7,500	1,100	12,800	870.97	2,582.28	4,477.95	1.60
	Totals	$455,275	$6,200	$404,560	$627,890	$34,225	$1,528,150	$50,444.65	$149,561.40	$136,710.36	

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1908.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt. (Other than mortgaged indebtedness).	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
1	Andover Township	*	*	*	*	$ 295,420	$ 98,835	$ 3,655	$ 390,600	$ 399,225	132
2	Andover Borough	*	*	$ 39,315	$119,975	159,290	49,785	5,575	203,500	206,099	*
3	Branchville Borough	*	*	40,810	164,680	205,590	102,300		307,890	312,754	*
4	Byram	*	*	*	*	193,175	106,346		299,521	319,091	*
5	Frankford	19,846	304	298,425	191,975	490,400	178,428	9,235	659,593	666,338	257
6	Fredon	11,690		*	*	219,550	69,706	5,205	284,051	285,846	* 141
7	Green	9,815		*	*	242,200	82,504	2,900	321,804	324,863	146
8	Hampton	14,401		*	*	196,014	88,786	4,257	280,543	327,145	153
9	Hardyston	22,278	281	*	*	2,860,390	174,963	6,700	3,028,653	3,103,348	831
10	Hopatcong Borough			157,738	100,605	258,343	26,335		284,678	290,143	
11	Lafayette	10,846		159,360	135,140	294,500	78,986		373,486	408,457	208
12	Montague	26,033				216,850	35,650	200	252,300	271,500	
13	Newton	1,300	*	*	*	2,096,450	780,080	98,195	2,778,335	2,815,711	961
14	Sandyston	19,859		148,040	75,520	223,560	62,265		285,825	305,725	
15	Sparta	23,658				672,325	154,975		827,300	850,935	441
16	Stillwater	17,672				269,520	83,850	1,250	352,120	357,925	
17	Stanhope Borough					347,550	38,750		386,300	399,906	220
18	Sussex Borough	450		126,050	480,460	606,510	206,961	32,200	781,271	793,191	289
19	Vernon	39,292		*	*	635,725	171,164	650	806,239	837,176	387
20	Walpack	12,879		97,435	29,950	127,385	41,729	1,500	167,614	168,544	101
21	Wantage	38 777	132	421,650	399,000	820,650	239,975	9,900	1,050,725	1,077,189	
	Totals	268,796	717	$1,488,823	$1,697.305	$11,431,397	$2,872,373	$181,422	$14,122,348	$14,521,111	4,267

*Not given in duplicate.

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1908—(Continued)

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION. a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	11 APPORTIONMENT OF TAXES. State school tax.	12 County tax.	13 Local tax.	14 Total tax rate per $100 valuation.
1	Andover Township	$ 3,500					$ 3,500	$ 870.21	$ 1,980.16	$ 2,500.00	$ 1.34
2	Andover Borough	3,200			$ 16,400	$ 2,400	22,000	449.30	1,022.25	2,650.00	2.00
3	Branchville Borough	2,000		$ 350	10,000		12,350	681.80	1,551.26	2,300.00	1.45
4	Byram	1,500			2,000	500	4,000	695.62	1,582.69	2,275.00	1.427
5	Frankford	3,600		8,350	2,000	1,000	14,950	1,452.62	3,305.04	4,250.00	1.352
6	Fredon	1,200			3,000		4,200	623.14	1,417.80	1,850.00	1.361
7	Green	5,000			7,700	1,300	14,000	708.20	1,611.32	2,400.00	1.453
8	Hampton	2,300			2,500	300	5,100	713.18	1,622.64	1,950.00	1.31
9	Hardyston	32,100			55,400	6,000	93,500	6,765.30	15,392.60	25,050.00	1.521
10	Hopatcong Borough							632.51	1,439.10	3,200.00	1.817
11	Lafayette	5,500			10,500	500	16,500	890.44	2,025.95	2,075.00	1.222
12	Montague	4,000			3,500	500	8,000	591.88	1,346.64	2,400.00	1.598
13	Newton	25,000		54,500	94,000	1,700	175,200	6,138.25	13,965.93	28,783.00	1.736
14	Sandyston	5,700			4,000	1,300	11,000	666.48	1,516.40	3,235.00	1.772
15	Sparta	12,500			22,300	2,100	36,900	1,855.04	4,220.64	5,700.00	1.383
16	Stillwater	3,200			11,000	3,000	17,200	780.28	1,775.31	2,350.00	1.37
17	Stanhope Borough	12,000			13,000		25,000	871.80	1,983.53	5,200.00	2.014
18	Sussex Borough	14,000		3,000	19,000		36,000	1,729.16	3,934.23	9,220.00	1.876
19	Vernon	9,900			17,700	5,950	33,550	1,825.04	4,152.40	7,460.00	1.605
20	Walpack	1,500			4,500	400	6,400	367.43	835.98	1,150.00	1.396
21	Wantage	10,000			5,000	10,000	25,000	2,348.27	5,342.86	8,800.00	1.53
	Totals	$157,700		$66,200	$303,500	$36,950	$564,350	$31,655.95	$72,024.73	$124,798.00	

Abstract of Ratables and Exemptions in the County of Union, for the Year 1908.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Valuation of second class railroad property by the state board of assessors.	5 Total valuation of real estate.	6 Valuation of personal estate.	7 Deductions for debt. (Other than mortgaged indebtedness).	8 Net valuation taxable, plus 2nd class R. R. property.	9 Valuation as equalized by county board, plus 2nd class R. R. property.	10 Number of polls assessed.
1	*Clark Township	2,671				$ 9,016	$ 381,856.63	$ 247,562.00		$ 629,418.63	$ 634,618.00	85
2	Cranford	1,433	8,639	$ 1,950,770	$ 2,298,165	66,809	4,315,744.00	447,229.00		4,762,973.00	4,749,877.00	814
3	Elizabeth	1,204	26,707	17,806,305	26,346,084	2,371,628	46,524,017.00	5,431,358.34		51,955,375.34	52,065,175.34	14,688
4	Fanwood Township	5,201	1,212	712,890	206,670	126	919,686.00	309,230.00		1,228,916.00	1,229,042.00	187
5	Fanwood Borough	400	500	203,860	215,350	8,751	427,961.00	64,972.00		492,933.00	492,933.00	41
6	Garwood Borough	78	26,468	275,060	619,320	6,974	901,354.00	189,710.00		1,091,064.00	1,091,064.00	247
7	Kenilworth Bor.	276	11,075	681,862	275,000	5,925	962,787.00	22,412.55		985,199.55	985,199.55	177
8	Linden Township	5,365	10,759	2,709,710	1,086,480	27,362	3,823,552.00	558,710.00		4,382,262.00	4,382,262.00	332
9	Linden Borough	75	850	313,725	258,575	5,342	577,642.00	54,575.00		632,217.00	632,217.00	108
10	*Mountainside Bor.	2,401	13				310,350.00	34,520.00		344,870.00	344,870.00	92
11	New Providence Twp.	3,744	2,095	277,525	29,725	1,659	308,909.00	8,750.00		317,659.00	317,659.00	109
12	New Providence Bor.	2,279	318	184,000	273,525	2,151	459,676.00	23,975.00		483,651.00	483,651.00	166
									$ 16,125			
									9,850			
13	Plainfield		5,985	8,028,426	11,295,549	192,069	19,516,044.00	3,395,900.00	15,000	22,706,569.00	22,706,569.00	4,724
									170,400			
14	Rahway		8,239	2,122,875	2,868,275	44,999	5,036,149.00	549,800.00		5,585,949.00	5,596,949.00	1,965
15	Roselle Borough	998	4,200	1,181,850	1,194,850	18,405	2,395,105.00	223,300.00		2,618,405.00	2,615,605.00	579
16	Roselle Park Bor.	97	6,074	1,025,630	1,214,900	39,930	2,280,460.00	181,265.00		2,461,725.00	2,459,525.00	634
17	*Springfield Township	3,084	190			3,900	843,855.00	104,902.00		948,757.00	950,257.00	294
18	Summit	2,073	1,480	3,860,300	4,236,700	98,897	8,195,897.00	818,150.00		9,014,047.00	9,064,847.00	1,531
19	*Union Township	6,670	2,915			22,860	2,054,985.00	635,875.00	2,400	2,688,460.00	2,688,460.00	696
20	Westfield	2,040	3,050	2,289,000	2,605,800	24,522	4,919,322.00	449,300.11		5,368,622.11	5,480,334.11	1,033
	Totals	40,089	120,769	$43,623,788	$55,024,968	$2,951,325	$105,155,351.63	$13,751,496.00	$207,775	$118,699,072.63	$118,971,114.00	28,502

*Unable to separate other Land and Buildings from Farm Property.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1908—(Continued)

	TAXING DISTRICT.	11 PROPERTY EXEMPT FROM TAXATION. a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	12 APPORTIONMENT OF TAXES. State school tax.	13 County tax.	14 Local tax.	15 Total tax rate per $100 valuation.
1	Clark Township	$ 1,200			$ 2,700	$ 2,000	$ 5,900	$ 1,343.14	$ 1,829.63	$ 1,743.39	$.78
2	Cranford	50,200		$ 24,500	62,750		137,450	10,052.97	13,694.12	41,675.52	1.38
3	Elizabeth	678,950	$ 237,400	1,049,600	2,810,600	3,500	4,780,050	110,194.38	150,106.50	499,761.26	1.46
4	Fanwood Township	21,000			30,000	11,500	62,500	2,601.23	3,543.39	12,413.74	1.51
5	Fanwood Borough			1,500			1,500	1,043.27	1,421.15	5,508.17	1.62
6	Garwood Borough	17,050		500	3,900		21,450	2,309.20	3,145.59	5,358.64	1.00
7	Kenilworth Borough	15,000	34,050				49,050	2,085.14	2,840.38	8,402.36	1.36
8	Linden Township	8,300		2,600		167,500	178,400	9,275.00	12,634.70	19,588.72	.95
9	Linden Borough	12,000			22,175		34,175	1,338.06	1,822.71	3,987.34	1.14
10	Mountainside Borough	4,000		200	1,500		5,700	729.90	994.27	2,550.51	1.24
11	New Providence Township	6,150					6,150	672.31	915.82	3,598.60	1.64
12	New Providence Borough	19,000		500	31,000		50,500	1,023.63	1,394.39	6,079.87	1.76
13	Plainfield	431,150		183,200	901,475	55,950	1,571,775	48,057.77	65,464.17	196,890.00	1.40
14	Rahway	66,000		126,000	227,700	16,500	436,200	11,845.77	16,136.28	79,479.37	1.92
15	Roselle Borough	70,000			55,000		125,000	5,535.85	7,540.91	27,726.67	1.56
16	Roselle Park Borough	25,000		11,100	9,500		45,600	5,205.51	7,090.93	18,447.62	1.25
17	Springfield Township	24,300			12,500	2,800	39,600	2,011.19	2,739.63	7,697.14	1.31
18	Summit	60,900		72,500	348,300	4,500	486,200	19,185.48	26,134.40	122,448.13	1.86
19	Union Township	26,600		2,500	20,600	33,000	82,700	5,690.04	7,750.96	16,813.80	1.12
20	Westfield	56,000		32,000	95,500	17,000	200,500	11,598.96	15,800.07	69,576.54	1.77
	Totals	$1,592,800	$271,450	$1,506,700	$4,635,200	$314,250	$8,320,400	$251,798.80	$343,000.00	$1,149,747.39	

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1908.

	TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS. Acres.	Lots.	2 Value of land without improvements.	3 Value of improvements.	4 Total valuation of real estate.	5 Valuation of personal estate.	6 Deductions for debt (other than mortgaged indebtedness).	7 Net valuation taxable.	8 Valuation as equalized by county board.	9 Number of polls assessed.
1	Allamuchy	12,429				$ 390,133	$ 110,190	$ 1,000	$ 499,323	$ 499,323	160
2	Belvidere	500	500			845,585	689,569	36,210	1,498,944	1,498,944	464
3	Blairstown	17,065	154			605,556	279,995	13,865	871,686	871,686	377
4	Franklin	13,927	130			1,036,352	221,709	5,301	1,252,760	1,252,760	436
5	Frelinghuysen	14,375	72			386,219	98,272		484,491	484,491	221
6	Greenwich	5,921	135			502,959	127,579	7,280	623,258	623,258	239
7	Hackettstown	1,789	560	$ 412,845	$ 851,225	1,264,070	309,395	7,600	1,565,865	1,565,865	660
8	Hardwick	10,529				155,011	43,763	3,000	195,774	195,774	97
9	Harmony	13,925	81			521,453	112,557	2,150	631,860	631,860	303
10	Hope	18,801	97			498,266	159,734	1,250	656,750	656,750	303
11	Independence	10,268				341,831	103,862	3,705	441,988	441,988	299
12	Knowlton	13,709	202			537,436	152,453	1,659	688,230	688,230	343
13	Lopatcong	4,669	558			450,755	56,959	1,050	506,664	506,664	192
14	Mansfield	17,306	70			554,156	155,659	4,137	705,678	705,678	318
15	Oxford	17,683	300			922,604	275,321	850	1,197,075	1,197,075	730
16	Pahaquarry	10,006				111,567	17,329		128,896	128,896	69
17	Phillipsburg, First Ward		740	975,282	657,845	1,633,127	300,736	3,772	1,930,091	1,930,091	625
18	" Second Ward	9	459	332,865	460,835	793,700	112,020	2,065	903,655	903,655	559
19	" Third Ward		954	295,350	524,200	819,550	77,072	3,200	893,422	893,422	617
20	" Fourth Ward	61	420	234,300	528,425	762,725	153,211	1,200	914,736	914,736	514
21	" Fifth Ward	35	534	200,927	537,840	738,767	175,728	837	913,658	913,658	471
22	" Sixth Ward	878	2,211	242,400	894,176	1,136,576	44,433		1,181,009	1,181,009	605
23	Pohatcong	7,556	1,969			1,701,410	263,554	1,200	1,963,764	1,963,764	584
24	Washington Borough	600	820	431,017	1,081,930	1,512,947	387,640	53,280	1,847,307	1,847,307	911
25	" Township	10,670	195			667,464	190,140	3,100	854,504	854,504	338
	Totals	202,711	11,161	$3,124,986	$5,536,476	$18,890,219	$4,618,880	$157,711	$23,351,388	$23,351,388	10,345

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1908—(Continued)

	TAXING DISTRICT.	10 PROPERTY EXEMPT FROM TAXATION. a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	11 APPORTIONMENT OF TAXES. State school tax.	12 County tax.	13 Local tax.	14 Total tax rate per $100 valuation.
1	Allamuchy	$ 3,500					$ 3,500	$ 1,125.83	$ 1,970.44	$ 6,830.94	$2.00
2	Belvidere	22,000		$ 78,000	55,415	$ 6,500	161,915	3,379.68	5,915.18	8,955.00	1.22
3	Blairstown	8,900	$190,000	800	31,200	1,800	232,700	1,965.39	3,439.87	3,400.00	1.01
4	Franklin	6,450		1,000	20,500	1,900	29,850	2,824.60	4,943.68	2,800.00	.84
5	Frelinghuysen	2,000			8,500	2,800	13,300	1,092.38	1,911.91	2,400.00	1.12
6	Greenwich	10,000			25,600	18,600	54,200	1,405.26	2,459.52	3,244.00	1.14
7	Hackettstown	40,000	210,000	8,000	71,000		329,000	3,530.56	6,179.27	12,023.86	1.39
8	Hardwick	1,000				200	1,200	441.41	772.58	1,325.00	1.30
9	Harmony	5,400			11,600	1,500	18,500	1,424.66	2,493.47	6,200.00	1.60
10	Hope	5,700			17,300	3,195	26,195	1,480.78	2,591.69	3,050.00	1.08
11	Independence	2,700			10,400	1,300	14,400	996.55	1,744.19	1,600.00	.98
12	Knowlton	7,700			25,700	3,600	37,000	1,551.76	2,715.92	4,057.00	1.21
13	Lopatcong	3,000					3,000	1,142.38	1,999.41	1,875.00	.99
14	Mansfield	7,600		25,000	20,000		52,600	1,591.10	2,784.77	3,400.00	1.10
15	Oxford	15,800			47,000	1,250	64,050	2,699.05	4,723.94	5,600.00	1.09
16	Pahaquarry	1,050			1,000	150	2,200	290.62	508.65	706.00	1.17
17	Phillipsburg, First Ward	70,500		15,000	31,500		117,000	4,351.78	7,616.58	20,843.17	1.70
18	" Second Ward		8,000		76,100		84,100	2,037.47	3,566.03	9,758.63	1.70
19	" Third Ward	26,000			6,600		32,600	2,014.40	3,525.65	9,648.12	1.70
20	" Fourth Ward	2,500	7,000	2,000	7,000		18,500	2,062.46	3,609.76	9,878.29	1.70
21	" Fifth Ward			10,000	21,200	14,000	45,200	2,060.03	3,605.51	9,866.65	1.70
22	" Sixth Ward	4,000				400	4,400	2,662.83	4,660.54	12,753.80	1.70
23	Pohatcong	11,500			19,300	800	31,600	4,427.71	7,749.47	7,500.00	1.00
24	Washington Borough	28,000		13,000	105,500	500	147,000	4,165.13	7,289.90	16,099.00	1.49
25	" Township	4,500		600	3,700	6,000	14,800	1,926.65	3,372.07	3,162.00	.99
	Totals	$289,800	$415,000	$153,400	$616,115	$64,495	$1,538,810	$52,650.47	$92,150.00	$166,976.46	

Abstract of Ratables and Exemption in the State of New Jersey, for the Year 1908.

	COUNTY.	*Value of land without improvements.	*Value of improvements.	Total valuation of real estate.	Valuation of personal estate.	Deductions from debt (other than mortgaged indebtedness).	Net valuation taxable as equalized by county board.
1	Atlantic	$ 42,059,389	$ 17,632,463	$ 59,691,852	$ 4,469,345		$ 64,161,197
2	Bergen	38,815,490	38,820,831	77,636,321	8,661,699		86,298,020
3	Burlington	1,216,246	3,123,499	25,533,051	4,949,535	$ 92,250	30,390,336
4	Camden	26,763,910	38,137,778	64,901,688	6,069,468	6,200	a72,781,189
5	Cape May	13,547,341	6,955,085	20,502,426	1,610,132		b22,361,782
6	Cumberland	4,812,693	7,658,775	17,576,049	4,480,687	143,650	21,913,086
7	Essex	181,904,694	203,748,284	388,708,992	57,208,014	3,066,700	c442,850,306
8	Gloucester	8,600,339	7,655,280	17,493,095	3,124,371	162,400	d20,607,711
9	Hudson	149,357,248	203,478,875	352,836,123	31,011,348		e436,869,692
10	Hunterdon			15,285,293	5,027,641	400,719	19,912,215
11	Mercer			72,065,542	14,491,724	1,949,965	f86,016,460
12	Middlesex			40,980,520	13,005,146	10,000	53,975,666
13	Monmouth	32,050,149	32,321,745	77,405,718	9,609,009	467,348	86,547,379
14	Morris	15,057,892	18,186,009	36,906,473	6,985,545		43,892,018
15	Ocean	5,992,553	6,932,897	12,925,450	2,459,272		15,384,722
16	Passaic	49,551,438	65,954,660	117,490,055	21,574,325		139,064,380
17	Salem	8,607,997	3,780,438	12,388,435	3,206,457	159,864	15,435,028
18	Somerset	8,372,787	7,870,499	23,638,261	4,189,257	131,140	g27,696,378
19	Sussex	1,488,823	1,697,305	11,431,397	2,872,373	181,422	h14,521,111
20	Union	43,623,788	55,024,968	105,155,351	13,751,496	207,775	i118,971,114
21	Warren	3,124,986	5,536,476	18,890,219	4,618,880	157,711	23,351,388
	Totals	*	*	$1,569,442,311	$223,375,724	$7,137,144	$1,843,001,178

*The requirement for the separate listing of land and improvements does not apply to farm lands. Therefore the sum of lands and improvements does not in each instance equal the "total valuation of real estate."

a The ratables in Camden County were raised by County Board from $70,964,956 to $72,781,189, an increase of $1,816,233.

b In the net valuation taxable (column 7), of Cape May County is included $249,224 of second class railroad property, which is not included in any previous column.

c Essex County ratables were raised by the County Board from $442,789,444 to $442,850,306, an increase of $60,862. (This increase, however, is also included in previous columns).

d Gloucester County ratables were raised by the County Board from $20,455,066 to $20,607,711, an increase of $152,645.

e The net valuation taxable in Hudson County includes $51,203,808 second class railroad property. (See Hudson County ratables). In addition to this the ratables were increased $1,818,413 by the County Board.

f The net valuation in Mercer County includes $1,409,159 second class railroad property, which does not appear in any previous column.

g Somerset County ratables were raised by the County Board from $27,022,054 to $27,696,378, an increase of $674,324. (This increase is also included in the previous columns).

h Sussex County ratables were raised by the County Board from $14,122,348 to $14,521,111, an increase of $398,763.

i Union County ratables were raised by the County Board from $118,699,072 to $118,971,114, an increase of $272,042.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1908—(Continued)

	COUNTY.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		
		a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	Local tax.
1	Atlantic	$ 395,170	$ 50	$ 821,050	$ 1,013,795	$ 26,135	$ 2,256,200	$ 138,201.42	$ 170,500.00	$ 772,932.52
2	Bergen	1,460,110	79,900	797,320	1,166,965	235,150	3,739,445	169,705.64	235,918.84	1,264,225.00
3	Burlington	394,950	80,000	658,150	1,143,700	104,735	2,381,535	66,626.39	209,266.58	255,589.99
4	Camden	1,416,230	102,650	2,019,220	2,413,880	225,100	6,177,080	154,881.21	264,700.09	919,959.89
5	Cape May	218,445	44,385	166,290	407,180	2,875	839,175	44,957.98	59,450.00	310,478.29
6	Cumberland	360,300	22,525	450,525	1,162,025	44,550	2,039,925	48,267.69	100,000.00	272,491.68
7	Essex	7,527,150	1,494,900	25,903,975	13,258,350	2,768,525	50,952,900	970,647.44	1,511,971.37	4,822,687.75
8	Gloucester	187,200		227,100	534,090	47,100	995,490	44,211.86	101,000.00	183,163.75
9	Hudson	6,862,265	1,607,880	10,049,519	8,654,780	1,956,160	29,130,604	1,027,749.48	1,684,455.22	4,970,638.40
10	Hunterdon	207,475	9,500	410,000	658,800	66,100	1,351,875	43,796.05	100,561.51	149,990.97
11	Mercer	1,590,781	3,499,075	6,555,335	3,224,910	412,900	15,283,001	192,602.82	369,920.62	752,483.20
12	Middlesex	791,400	1,060,900	860,790	1,606,275	185,520	4,504,885	113,534.57	234,320.00	538,456.84
13	Monmouth	1,050,900	84,000	1,984,575	2,139,400	134,375	5,393,250	187,935.69	378,511.70	884,575.00
14	Morris	617,450	58,000	3,951,900	3,037,150	173,050	7,837,550	97,645.00	231,590.00	350,820.00
15	Ocean	166,110		109,860	327,610	40,865	644,445	33,097.38	75,000.00	151,706.00
16	Passaic	2,194,930	285,800	3,444,730	5,205,555	548,200	11,679,215	296,304.38	456,364.97	1,529,397.46
17	Salem	174,950	17,500	195,000	413,850	44,800	846,100	34,661.39	87,338.61	106,214.98
18	Somerset	455,275	6,200	404,560	627,890	34,225	1,528,150	50,444.65	149,561.40	136,710.36
19	Sussex	157,700		66,200	303,500	36,950	564,350	31,655.95	72,024.73	124,798.00
20	Union	1,592,800	271,450	1,506,700	4,635,200	314,250	8,320,400	251,798.80	343,000.00	1,149,747.49
21	Warren	289,800	415,000	153,400	616,115	64,495	1,538,810	52,650.47	92,150.00	166,976.46
	Totals	$28,111,391	$9,139,715	$60,736,199	$52,551,020	$7,466,060	$158,004,385	$4,451,376.26	$6,927,605.64	$19,814,044.03

INDEX.

A.

APPEALS—
Before Board, number and general review of Page 5-8

APPORTIONMENT OF TAXES—
Amounts of, by taxing districts and counties....14, 75-119, 121

ASSESSMENT—
Of bank stock,—deduction of non-taxable securities 7, 11, 16, 29
Of vessel property 16, 27
Of railroad property, decisions of courts concerning 14, 15, 18-26
Of coal storage plant 28
Of goods stored in State awaiting transportation. 16, 28, 29
Of County lands 17, 31
Of railroad property, what it includes 21
Of land and improvements separately 31, 51

ASSESSORS—
List of, in State 59-71

ATLANTIC COUNTY—
County Board of Taxation of 53
List of assessors and collectors in 59
Ratables and exemptions in 13, 74, 75

AVERAGE RATE OF TAXATION—
As applied to assessment of main stem of railroads, not unconstitutional 19

B.

BANK STOCK—
Decision of court on assessment of 7, 16, 29
Effect of, on valuation of personal property 11
Taxation of 11

BERGEN COUNTY—
County Board of Taxation of 53
List of assessors and collectors in 60
Ratables and exemptions in 13, 76-79

BOARD OF EQUALIZATION OF TAXES—
Members of 3
Work of in hearing appeals 5-8
When assessments are reviewable by, certiorari will not lie to local authorities 29
Certification of facts by, on certiorari 34
Changes in membership 37
Rules of, regulating practice on appeal 43
For County Boards of Taxation 47
For guidance of assessors 51

BUILDING AND LOAN ASSOCIATIONS— Page
Mortgages held by 35
In Monmouth County, taxation of 35

BUILDINGS—
To be assessed separately from land 31, 51

BURLINGTON COUNTY—
County Board of Taxation of 53
List of assessors and collectors in 61
Ratables and exemptions in 13, 80, 81

C.

CAMDEN COUNTY—
County Board of Taxation of 53
List of assessors and collectors in 62
Ratables and exemptions in..... 13, 82, 83

CAMP MEETING ASSOCIATIONS—
Taxation of 7, 17, 30

CAPE MAY COUNTY—
County Board of Taxation of.. 54
List of assessors and collectors in 62
Ratables and exemptions in..... 13, 84, 85

CERTIORARI—
In assessments reviewed by County and State Boards will not lie to local authorities 29
Certification of facts by State Board 34

COLLECTORS —
List of, in State 59-71

COLLEGE PROPERTY—
Exemption of 18, 32

CORPORATIONS—
Foreign, shares of, in hands of holders in this State 17, 30
Manufacturing 35

COUNTY BOARDS OF TAXATION—
Work of 9
Judgment of, on appeal, notice to taxing district essential to jurisdiction 16, 27, 32
Power of, to increase assessments of taxing districts 18, 32
Directory of 53-57

COUNTY LANDS 17, 31

COUNTY TAX—
Amounts of by taxing districts and counties 75-119, 121

COURT DECISIONS— Page
Relative to taxation, during 1908, résumé of 14-18
Syllabi of:
United N. J. R. & Canal Co., et al v. Parker Collector 18
Mayor and Aldermen of Jersey City et al. v. State Board of Assessors et al. 21
In re United New Jersey R. & Canal Co. et al 22
In re New York Bay R. Co 22
Mayor, etc., of Jersey City et al. v. State Board of Assessors et al. 23
In re Long Dock Company et al 24
In re United New Jersey R. & Canal Co. 24
In re Belvidere-Delaware R. Co et al. 25
State v. United New Jersey R. & Canal Co. . 26
United New Jersey R. & Canal Co. et al. v. Baird et al., Assessors 26
American Mail S. S. Co. v. Crowell et al. ... 27
Shrewsbury Tp. v. Merchants' Steamboat Co. et al. 27
Lehigh & Wilkes-Barre Coal Co. v. Borough of Junction et al. 28
Susquehanna Coal Co. v. Borough of South Amboy et al. 29
Lippincott v. Lippincott 29
Inhabitants of City of Trenton v. Standard Fire Ins. Co. of New Jersey 30
Hanover Tp. v. Camp Meeting Ass'n of Newark Conference 30
Essex County Park Commission v. Town of West Orange et al. 31
Trustees of Stevens Institute of Technology v. Bowes, Collector, et al. 32
Wayne Tp., Passaic County, v. Laflin & Rand Powder Co. 32
Eatontown Tp. v. Monmouth Electric Co .. 32
Turnley v. City of Elizabeth 33
Anson v. Elwood 33
Wood v. Buena Vista Tp. et al. 33
Colonial Trust Co. v. Scheffey 34
Royal Mfg. Co. v. Mayor and Common Council of City of Rahway 34
Royal Mfg. Co. v. Board of Equalization of Taxes of New Jersey et al. 34
Alton Mach. Co. v. State Board of Assessors 35
Hartshorne v. Borough of Avon-by-the-Sea . 35
In re Morton's Estate 36

CUMBERLAND COUNTY—
County Board of Taxation of 54
List of assessors and collectors in 63
Ratables and exemptions in 13, 86, 87

D.

DEDUCTIONS FOR DEBTS—
Amounts of, by taxing districts and counties 74-120
When creditor resides in another taxing district, duty of assessor 51

E.

Page

ESSEX COUNTY—
County Board of Taxation of 54
List of assessors and collectors in 63
Ratables and exemptions in 13, 88-91

EXEMPTIONS—
Value of exempt property, by taxing districts and counties 14, 75-119, 121
Under acts prior to Revision of 1903, void unless an irrepealable contract 7, 17, 30
Of College property 18, 32
See "CAMP MEETING ASSOCIATIONS"

F.

FERRY PROPERTY—
Owned by Railroads, assessment of 15, 24, 25

FOREIGN CORPORATIONS—
Shares of, held in this State 17, 30

FORMS—
Of petition and judgment, obtainable on application 41

FREIGHT STATIONS—
Taxation of 20

G.

GLOUCESTER COUNTY—
County Board of Taxation of 54
List of assessors and collectors in 64
Ratables and exemptions in 13, 92, 93

GOODS IN TRANSIT—
And in storage, decision of court concerning 16, 28, 29

H.

HUDSON COUNTY—
County Board of Taxation of 54
List of assessors and collectors in 64
Ratables and exemptions in 12, 13, 94, 95

HUNTERDON COUNTY—
County Board of Taxation of 55
List of assessors and collectors in 65
Ratables and exemptions in 13, 96, 97

I.

IMPROVEMENTS—
To be assessed separately from lands 31, 51

INCREASE N RATABLES 11-13

L.

Page

LANDS—
Separately assessed from improvements 51

LIFE ESTATES—
Taxes on 36

LOCAL TAX—
Amounts of, by taxing districts and counties... 75-119, 121

M.

MAIN STEM OF RAILROADS—
Definition of, decisions by courts 15, 19, 21, 22, 23, 25
Property other than, within 100 feet limit.... 22
Does not extend beyond roadbed 22
Of branch road 22, 23

MARTIN ACT—
Lands purchased by township under, sale of .. 33

MERCER COUNTY—
County Board of Taxation of 55
List of assessors and collectors in 66
Ratables and exemptions in 11, 13, 98, 99

MIDDLESEX COUNTY—
County Board of Taxation of 55
List of assessors and collectors in 66
Ratables and exemptions in 13, 100, 101

MONMOUTH COUNTY—
County Board of Taxation of 55
List of assessors and collectors in 67
Ratables and exemptions in..... 13, 112, 113

MORRIS COUNTY—
County Board of Taxation of 55
List of assessors and collectors in 67
Ratables and exemptions in 13, 104, 105

MORTGAGE—
Held by Building and Loan Association 35

N.

NOTICE—
To taxing district, essential to jurisdiction of County Board 16, 28, 32

OCEAN COUNTY—
County Board of Taxation of 56
List of assessors and collectors in 68
Ratables and exemptions in 13, 106, 107

P.

PASSAIC COUNTY—
County Board of Taxation of 56
List of assessors and collectors in 69
Ratables and exemptions in 13, 108, 109

O.

	Page
PASSENGER DEPOTS—	
Taxation of	20
PERSONAL PROPERTY—	
Valuation of, see RATABLES	
Taxation of,—difficulties—remedies	10
Bank stock	11, 16, 29
Stored in this State awaiting shipment, taxation of	16, 28
Shares of stock in foreign corporations, held in New Jersey	17, 30
POLLS—	
List of, assessed, by taxing districts	74-118

R.

RAILROADS—	
Second class property of, how assessed	9
Act concerning local taxation of, invalid	20
Decisions of courts concerning taxation of	14, 15, 18-26
Branch, taxation of	15, 21, 22, 23
Ferry property of, when assessable locally and when by State	15, 24
Assessment of, in what acts contained	21
Division of property	21
Merged lines	21
Assessment of ferry building and slips	15, 24, 25
See "MAIN STEM" and "SECOND CLASS R. R. PROPERTY."	
RATABLES—	
Increase in	11-14
By Taxing districts and counties	74-119
In State, for year 1908	120
REAL ESTATE—	
Valuation of. See "RATABLES"	
RE-ASSESSMENT OF TAXING DISTRICTS—	
Necessity for legislation on	6
ROAD-BED OF RALROADS—	
See "MAIN STEM"	
RULES—	
Of State Board, regulating practice on appeal	43
For County Boards of Taxation	47
For guidance of assessors	51

S.

SALEM COUNTY—	
County Board of Taxation of	56
List of assessors and collectors in	69
Ratables and exemptions in	13, 110,111

Page

SECOND CLASS RAILROAD PROPERTY—
See RAILROADS
Act concerning local taxation of, invalid as special law 20

SELLING PRICE—
As criterion of value 18, 33

SOMERSET COUNTY—
County Board of Taxation of 56
List of assessors and collectors in 70
Ratables and exemptions in 13, 112, 113

STATE SCHOOL TAX—
Amounts of by taxing districts and counties 75-119, 121

STATUTES—
Invalid, in whole or in part,—effect 20

SUSSEX COUNTY—
County Board of Taxation of 56
List of assessors and collectors in 70
Ratables and exemptions in 13, 114, 115

T.

TAXES—
State School, County and local, amounts of for year 1908, by taxing districts and counties ... 75-119, 121

TAX RATES—
List of, by counties 75-119

TAX SALE—
Purchaser of land entitled to rents and profits .. 33

TIMBER—
Reservation of right to cut, held a taxable interest 8

TRANSIT ACT—
Of 1869, taxes imposed under 26

TRUE VALUE—
No warrant for percentage valuations 18
Selling price as a criterion of 18, 33

U.

UNION COUNTY—
County Board of Taxation of 57
List of assessors and collectors in 71
Ratables and exemptions in 13, 116, 117

V.

VESSEL PROPERTY—
Taxation of, decisions of court concerning, situs for taxation 16, 27

W.

WARREN COUNTY—
County Board of Taxation of 57
List of assessors and collectors in 71
Ratables and exemptions in 13, 118, 119